



CITY OF BOSTON • MASSACHUSETTS

OFFICE OF THE MAYOR  
THOMAS M. MENINO

July 28, 2009

TO THE CITY COUNCIL

Dear Councilors:

I transmit herewith for your approval an order accepting the provisions granted in Massachusetts General Law (MGL) by Sections 51, 52, and 154 of Chapter 27 of the Acts of 2009. The provisions are for the acceptance of MGL c. 64G § 3(a) allowing cities and towns to increase the maximum local tax rate on hotel occupancy.

The current tax on hotel occupancy consists of two separate taxes for rooms across the state; the state wide 5.7% tax and the local tax of 4.0%, for a total of 9.7%. In Boston, Cambridge, Springfield, and Worcester there is an additional state-imposed convention center fee of 2.75%, increasing the total tax rate per hotel room night in those cities to 12.45%. In cities and towns accepting the law, the local tax can increase by up to 2.0%. Therefore, by accepting the local option and increasing by 2.0%, Boston's total tax per hotel room night will increase from 12.45% to 14.45%

Given the continued decline in support from the Commonwealth in the form of local aid since fiscal 2002, and the resulting pressure on the City's revenue structure due to a higher reliance on property taxes, it is prudent to leverage other local sources of revenue. Hosting millions of visitors every year requires the provision of city services including public safety, public works, and parks. This additional revenue will help the City continue providing sustainable quality services to its residents, businesses, and visitors.

I urge your Honorable Body to adopt these provisions.

Sincerely,

Thomas M. Menino  
Mayor of Boston

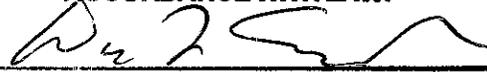
**CITY OF BOSTON  
IN CITY COUNCIL**

**AN ORDER RELATIVE TO THE LOCAL OPTION ROOM OCCUPANCY EXCISE IN THE  
CITY OF BOSTON**

**VOTED:**

That the City of Boston amend its local room  
occupancy excise under G.L. c. 64G, § 3A to  
the rate of six percent.

**I HEREBY CERTIFY THAT  
THE FOREGOING, IF PASSED IN  
THE ABOVE FORM, WILL BE IN  
ACCORDANCE WITH LAW.**



**WILLIAM F. SINNOTT  
CORPORATION COUNSEL**