

## A message from the Mount Washington Board of Health

If you plan to join the short-term/vacation rental market, here are some things you need to know:

1. In 2014, the Department of Public Health (DPH) determined that lodging provided through Airbnb or similar online services was subject to local licensure or permitting as a lodging house or bed and breakfast in the same manner as traditional lodging houses and bed and breakfast establishments are licensed or permitted. <sup>i</sup> A full packet from the Board of Health is available on the Mount Washington website or from the Board of Health.
2. If you have already been renting, please contact the Board of Health IMMEDIATELY. You must arrange an inspection.
3. The Department of Revenue has implemented a Room Tax, payable directly to DOR. This was recently passed by the Legislature and signed by the Governor. If you have not already done so, you MUST register with the Department of Revenue on or before July 1, 2019 under MGL c. 62C, section 67 and MGL c. 23A, section 68.
4. The tax amount to be collected is currently set at 5.7%. The definition "RENT" has been amended to include cleaning fees and other service charges.
5. If you have questions regarding the tax issue, please contact the State Department of Revenue.
6. If you have questions regarding the LOCAL Health Regulations, please contact the Mount Washington Board of Health.

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<sup>i</sup> Memorandum TO: Local Boards of Health and Code Enforcement Agencies FROM: Paul Halfmann, Assistant Director, Community Sanitation Program

DATE: May 16, 2014 SUBJECT: Licensing of Online Home Rental Services