

Table 1: Room Occupancy and Short Term Rental Tax Rates for Martha's Vineyard

	Number of Hotel and Inn Rooms, 2018	Local Option: Effective Date	Massachusetts Room Occupancy Tax Rate	Local Option up to 6% Tax Rate	Cape & Islands Water Protection Trust Fund 2.75% Tax Rate**	Community Impact Fee up to 3% Rate***	Total Room Occupancy and Short Term Rental Tax Rates, 2019
Aquinnah	10	1/1/06	5.7%	4%	N/A	N/A	9.7%
Chilmark	38	1/1/97	5.7%	4%	N/A	N/A	9.7%
Edgartown	513	1/1/87	5.7%	4%	N/A	N/A	9.7%
Gosnold	*	Not Adopted	5.7%	0%	N/A	N/A	5.7%
Oak Bluffs	377	11/1/10	5.7%	6%	N/A	N/A	11.7%
Tisbury	191	7/1/13	5.7%	6%	N/A	N/A	11.7%
West Tisbury	87	Not Adopted	5.7%	0%	N/A	N/A	5.7%

*Still gathering data

Sources: MA DOR, Town Boards of Health and Boards of Selectmen

Table 2: Local Option Room Occupancy Tax Revenue by Town, FY 2013 - FY 2018

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Aquinnah	\$7,117	\$8,775	\$9,736	\$9,554	\$9,535	\$10,658
Chilmark	\$57,911	\$57,965	\$53,347	\$56,740	\$53,067	\$53,716
Edgartown	\$855,844	\$879,188	\$915,917	\$962,114	\$992,619	\$980,507
Gosnold	N/A	N/A	N/A	N/A	N/A	N/A
Oak Bluffs	\$439,670	\$405,152	\$420,142	\$479,220	\$525,639	\$577,436
Tisbury	\$164,786	\$264,242	\$280,900	\$320,388	\$347,011	\$346,687
West Tisbury	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$1,525,328	\$1,615,322	\$1,680,042	\$1,828,016	\$1,927,871	\$1,969,004

Notes:

Massachusetts Department of Revenue (DOR) collects the Room Occupancy Tax and the Short Term Rental Tax

****Cape and Islands Water Protection Fund (CAIWPF): 2.75% Tax Rate**

"Municipalities in Barnstable, Dukes, and Nantucket counties shall be members of the fund, if it is subject to an area wide wastewater management plan under section 208 of the federal Clean Water Act, 33 U.S.C. 1288; or (ii) a suitable equivalent plan determined by the Department of Environmental Protection" (DEP). Island Towns can opt into the CAIWPF by vote of Annual or Special Town Meeting, provided that the town has a equivalent wastewater management plan approved by DEP (Unlike towns in Barnstable County, Island Towns are not currently subject to an area wide wastewater management plan under section 208 of the federal Clean Water Act).

*****Community Impact Fee (CIF): Up to 3%**

Municipalities can impose a CIF to cover the costs associated with the local administration and enforcement of regulating operators and accommodations.

a. CIF shall apply to short term rentals located within a professionally managed unit, a two-family or three family dwelling that includes operator's primary residence

b. CIF collections - Not less than 35% percent of all CIF collections, from professionally managed units, must be dedicated to Affordable Housing and Infrastructure Projects

Table 3: Estimated Short Term Rental Tax, Local Option Revenue by Town

Town	Vacant Units	% Seasonal	Estimated Seasonal Units	Estimated STR Units	Short Term Rental Local Option Tax Rate****, 2019	Estimated Short Term Rental Tax Revenue
Aquinnah	347	90.2%	313	156	4%	\$187,200
Chilmark	1,253	98.4%	1,233	616	4%	\$748,800
Edgartown	3,766	94.1%	3,544	1,772	4%	\$2,126,400
Oak Bluffs	2,830	93.0%	2,632	1,316	6%	\$2,368,800
Tisbury	1,696	89.6%	1,520	760	6%	\$1,368,000
West Tisbury	1,449	95.2%	1,379	690	0%	
Total	11,341	93.6%	10,621	5,310		\$6,799,200

Source: 2014 American Community Survey

Table 4: Estimated Short Term Rental Tax Revenue, Local Option for West Tisbury

STR Tax Rate	Estimated Revenue
STR Tax at 2%	\$414,000
STR Tax at 4%	\$828,000
STR Tax at 6%	\$1,242,000

Assumptions for Tables 3 and 4:

1. If we assume that half of the seasonal units are rented as Short Term Rentals (STR)
2. Average rent per week at \$3,000
3. 10 Week Rental Season

Formula: (Estimated STR Units X \$3,000) X 10 X STR Tax Rate = Estimated Local Tax Revenue

**** Current Room Occupancy Local Option Tax Rates automatically apply to STR