

Subject Plymouth lodging tax

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Overview

Allows the city of Plymouth to impose an extra three percent local lodging tax in addition to the three percent lodging tax allowed under general law. The revenues from this special tax must be used for capital improvements to public recreational facilities and for marketing and promotion.

Virtually all revenue (95 percent) from a lodging tax imposed under the general law must be used to fund a local convention or tourism bureau.

Effective upon the city's compliance with approval and filing requirements for special laws.