

## MASSACHUSETTS TAX RATES 2012

<b>TAX/PERCENTAGE</b>	<b>STATE</b>	<b>CONV CENTER FUND</b>	<b>LOCAL OPTION</b>	<b>TOTAL TAX RATES</b>  (Hotel rates as of 6.29.11)
<b>HOTEL:</b> Boston	5.7	2.75	Up to 6.5	14.45
<b>HOTEL:</b> Cambridge Chicopee Worcester Springfield West Springfield	5.7	2.75	Up to 6.0	14.45 12.45 14.45 12.45 12.45
<b>HOTEL:</b> All other locations	5.7	n/a	Up to 6.0	5.7-11.7
<b>MEALS</b>	6.25	n/a	0.75	6.25 – 7.0
<b>SALES</b> (Individual clothing items under \$150 are exempt)	6.25	n/a	n/a	6.25
<b>PAYROLL WITHHOLDING</b>	5.25	n/a	n/a	5.25