European plan.

(b). For hotels or rooming houses operating on the European plan for rooms in which the rates per person per day are:

Tax per room based on rates charged.

	Per Room
Less than two dollars	$1.25
Two dollars and less than three dollars	3.00
Three dollars and less than four dollars and fifty cents	4.50
Four dollars and fifty cents and less than six dollars	5.50
Six dollars and less than seven dollars and fifty cents	6.50
Seven dollars and fifty cents and less than ten dollars	7.50
Over ten dollars	8.50

Rooms not counted.

(c). The office, dining-room, one parlor, kitchen and two other rooms shall not be counted when calculating the number of rooms in the hotel or boarding house.

Resort hotels at one-half tax.

(d). Only one-half of the tax levied in this section shall be levied or collected from resort hotels and boarding houses which are open for only six months or less in the year:

Minimum.

Provided, that the minimum tax under any schedule in this section shall be $5.00.

Exception of boarding houses charging less than $12 weekly.

(e). The tax provided for in this section shall apply whether the charges are made at daily, weekly, or monthly rates, but shall not apply to boarding houses charging less than twelve dollars per week.

No county tax.

Cities and towns may tax.

(f). Counties shall not levy any license tax on the business taxed under this section, but cities and towns may levy a license tax not in excess of one-half of the amount levied by the State.

Tourist homes or camps.

SEC. 126½. *Tourist homes.*

Every person, firm, or corporation engaging in the business of operating a tourist home, tourist camp, or boarding house advertising for transient patronage, with or without dining-room service, shall apply for and procure from the Commissioner of Revenue a State license for the privilege of transacting such business and shall pay the following tax:

Tax based on number of rooms.

Homes or camps having five rooms or less $10.00
Homes or camps having more than five rooms, $2.00 per room.

Rooms excepted.

For the purpose of this section the sitting-room, dining-room and kitchen and rooms occupied by the owner or lessee of the premises, or members of his family, for his or their personal or private use shall not be counted in determining the number of rooms for the basis of tax.

Application also to certain boarding houses.

The taxes levied in this section shall also apply to boarding houses, whether advertising for transient patronage or not, having fifteen or more boarders.