

## Short-term Rental Compliance Overview

### Massachusetts Short-Term Rental Registration

All homeowners must register with the Massachusetts Department of Revenue and obtain a Certificate of Registration for each property they offer for rent. The Certificate of Registration must be posted in the property and a copy of the certificate must be submitted to JPFCO at [rentals@jpfc.com](mailto:rentals@jpfc.com)

#### Helpful Links

[Register for a MassTaxConnect account](#)

→ [JPFCO Guide: MassTaxConnect Registration](#)

If you've previously registered for a MassTaxConnect account, login and reference the guide below to register your property as a short-term rental.

[Login to MassTaxConnect](#)

→ [JPFCO Guide: MA Short-Term Rental Registration](#)

#### Additional Resources

→ [Overview | Room Occupancy Tax](#)

★ Take a look at the linked Table of Contents

→ Tax Department Phone: [\(617\) 887-6367](tel:6178876367) (M-F, 9AM-4PM)

### 14-Day Rental Exemption

Homeowners who plan to claim this exemption by renting their property for 14 days or less within a calendar year, must register for the 14-Day Tax Exemption with the Massachusetts Department of Revenue **between January 1 and January 15 of the year claiming the exemption**. If this exception applies, the homeowner must provide our office with proof of exemption status via email at [rentals@jpfc.com](mailto:rentals@jpfc.com)

→ [JPFCO Guide: Register For & Renew the 14-Day Rental Exemption](#)

### Community Impact Fee

Homeowners who own and operate more than one short-term rental unit on Nantucket may be subject to the Community Impact Fee. Please contact the Massachusetts Department of Revenue or your tax advisor to ensure compliance. **Please notify our office if it is determined that this fee applies to your properties.**

→ [MA DOR: Collecting the Community Impact Fee](#)

→ Tax Department: [\(617\) 887-6367](tel:6178876367) (M-F, 9AM-4PM)

### Nantucket Short-Term Rental Registration

Homeowners who rent their homes for less than 32 consecutive nights are required to register their rental property with the Nantucket Board of Health and obtain a local short-term rental permit. The permit fee is \$250 and must be renewed annually. **2026 Renewal Due By: October 31, 2025**

The only exception is for homeowners who claim the 14-day rental exemption through MA DOR and provide JPFCO with proof of exemption status via email at [rentals@jpfc.com](mailto:rentals@jpfc.com)

#### Helpful Links & Contact Information

[Town of Nantucket Registration Portal](#)

→ [JPFCO Guide: Local STR Registration](#)

#### Other Resources

→ [Overview | Town of Nantucket STR Registration](#)

→ Town of Nantucket Email: [health@nantucket-ma.gov](mailto:health@nantucket-ma.gov)

→ GovOS Phone: [888-751-1911](tel:8887511911) (M-F, 8:30AM-5PM)

→ GovOS Email: [blt.str.support@govos.com](mailto:blt.str.support@govos.com)

*JPFCO cannot access the Town's registration portal on behalf of any operator. For further assistance regarding local short-term rental registration, please contact the Nantucket Board of Health directly.*