

May 10, 2022

To: Town Administrators

From: Andrea Donlon (adonlon@frcog.org), FRCOG Senior Land Use and Natural Resources Planner
Phoebe Walker (walker@frcog.org), FRCOG Director of Community Services

RE: 2019-2022 Short-term Rentals in Franklin County -- trends and rooms tax revenues

Background: Starting in July of 2019, short-term rentals started to be regulated by the MA Department of Revenue like any other lodging business. This change has created a source of more trackable data for towns. The last couple of years has been atypical, with lodging impacted during the pandemic both negatively and possibly positively. Many have started to wonder what kinds of impacts short-term rentals are having on communities. It is our hope that this packet can help inform thoughts and decisions about this relatively new economic sector in our communities.

Massachusetts has a state room occupancy excise tax rate of 5.7%. In addition to the state excise, Massachusetts cities and towns are permitted to charge a local room occupancy excise tax up to 6% (6.5% for Boston). The room occupancy excise tax applies to room rentals of 90 days or less in hotels, motels, bed and breakfast establishments, and lodging houses. Beginning July 1, 2019, the room occupancy excise also applies to short-term rentals of property for 31 days or less.

Summary: Our analysis shows that the number of short-term rentals across the county has increased by 47% between 2019 and April of 2022. In the current year, 44% of the short-term rentals are in West County towns. Another 30% are in towns that abut the Connecticut River. And, for those towns that assess room occupancy excise tax to any sort of lodging, it has contributed \$1.4 million to town and city revenues between July 2019 and March 2022. These data do not directly answer the question about short-term rental impacts on housing.

FRCOG has held two workshops for local officials on short-term rentals. If your town has not yet opted to charge a local room occupancy excise tax, there are sample town meeting warrant articles to set this in motion at our website at <https://frcog.org/short-term-rental-law-workshop-for-towns/>.

Data Sources:

- 1) Numbers of short-term rentals in Franklin County towns comes from the MA Department of Revenue's Division of Local Services, Municipal Data Bank. For Franklin County towns that receive inspection services through FRCOG's Cooperative Public Health District, contact Health Agent Kurt Schellenberg (kschelle@frcog.org) if you would like specific data for your town. If

you are not a FRCOG inspection town, please request the data from lodgingregistry@mass.gov. Please note that the Public Registry of Lodging Operators database online at <https://www.mass.gov/info-details/public-registry-of-lodging-operators> has some issues related to searches by “town.” As is common in this part of Massachusetts, a mailing address does not always match the town where a short-term rental is located, so it is best to request the data directly from the state rather than accessed online.

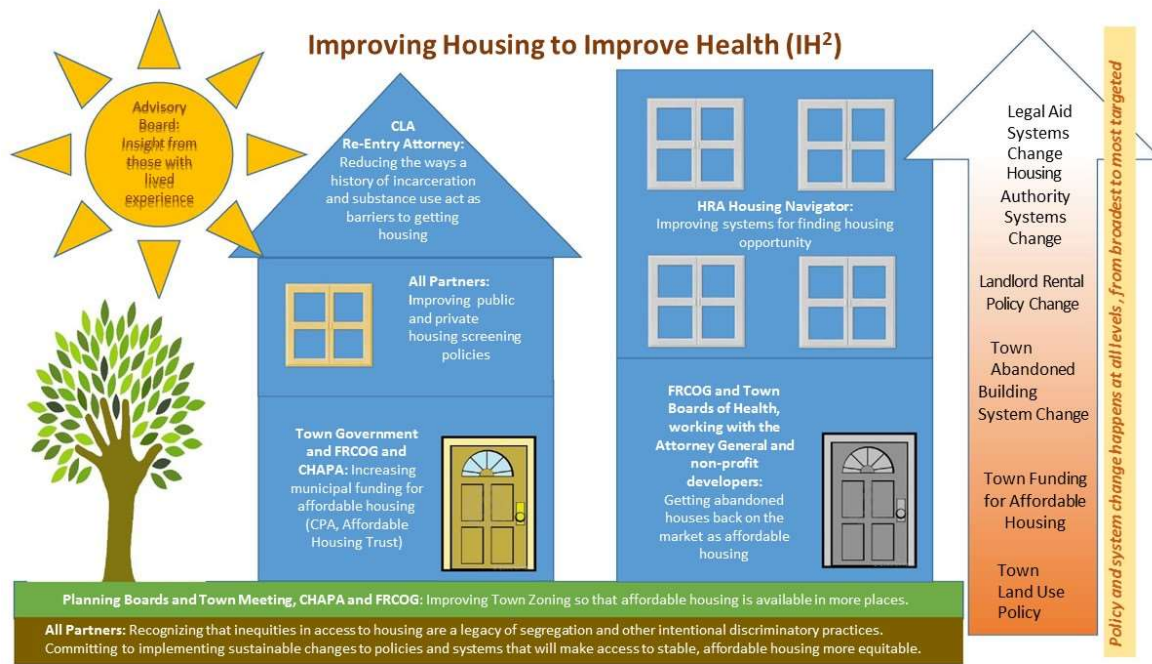
- 2) Rooms taxes paid to towns came from MA Department of Revenue, Division of Local Services, Data Analytics and Resources Bureau, Local Option Meals and Rooms. The data were accessed online at <https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Local Option Meals Rooms>

The work to compile these data for towns is supported in part by a grant awarded to FRCOG called Improving Housing to Improve Health from Massachusetts Community Health and Healthy Aging Funds (MA CHHA Funds).

MA CHHA Funds were created in January 2017 when the MA Department of Public Health completed a landmark revision of its determination of Need regulation, which authorized the creation of these Funds. The Funds are committed to disrupting and removing barriers to health – structural and institutional racism, poverty, and deep power imbalances – through community-centered policy, systems, and environmental change approaches.



— Massachusetts —
COMMUNITY HEALTH AND
HEALTHY AGING FUNDS



Local option -- Rooms taxes paid to towns July 1, 2019 to March 1, 2022

Taxes are distributed quarterly in the months shown below

Municipality	Current room tax rate (% of nightly charge)	Sep-19	Dec-19	Mar-20	Jun-20	Sep-20	Dec-20	Mar-21	Jun-21	Sep-21	Dec-21	Mar-22	Totals
Ashfield		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bernardston	6%	\$ 9,264	\$ 12,840	\$ 3,418	\$ 1,324	\$ 2,021	\$ 4,313	\$ 1,832	\$ 3,023	\$ 6,615	\$ 11,141	\$ 823	\$ 56,614
Buckland	6%	\$ -	\$ 791	\$ 1,396	\$ 879	\$ 2,476	\$ 1,050	\$ 1,103	\$ 4,970	\$ 2,620	\$ 3,997	\$ 3,234	\$ 22,516
Charlemont	6%	\$ 4,036	\$ 10,911	\$ 5,372	\$ 1,715	\$ 12,574	\$ 8,952	\$ 4,824	\$ 9,608	\$ 16,212	\$ 16,073	\$ 10,149	\$ 100,426
Colrain	6%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 873	\$ 4,544	\$ 6,710	\$ 3,207	\$ 4,071	\$ 2,993	\$ 22,398
Conway	6%	\$ -	\$ 1,624	\$ 549	\$ 175	\$ 1,190	\$ 276	\$ 106	\$ -	\$ 254	\$ 407	\$ 42	\$ 4,623
Deerfield	6%	\$ 60,641	\$ 69,449	\$ 39,948	\$ 23,947	\$ 42,571	\$ 20,871	\$ 18,452	\$ 28,854	\$ 60,537	\$ 80,439	\$ 37,737	\$ 483,446
Erving		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gill	6%	\$ -	\$ 1,095	\$ 466	\$ 518	\$ 709	\$ 777	\$ 29	\$ 475	\$ 396	\$ 1,485	\$ 1,010	\$ 6,960
Greenfield	6%	\$ 73,095	\$ 87,044	\$ 47,805	\$ 22,045	\$ 52,116	\$ 33,979	\$ 27,862	\$ 40,982	\$ 66,154	\$ 81,232	\$ 49,021	\$ 581,335
Hawley		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heath		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Leverett	6%	\$ -	\$ 1,335	\$ 797	\$ 171	\$ 616	\$ 237	\$ 83	\$ -	\$ 84	\$ -	\$ 83	\$ 3,406
Leyden	3%	\$ -	\$ -	\$ 527	\$ 478	\$ -	\$ 106	\$ 122	\$ -	\$ 53	\$ -	\$ -	\$ 1,286
Monroe		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Montague		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
New Salem		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Northfield		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Orange	6%	\$ -	\$ 11,506	\$ 5,422	\$ 4,054	\$ 7,254	\$ 3,283	\$ 4,141	\$ 5,672	\$ 9,711	\$ 10,153	\$ 5,678	\$ 66,874
Rowe		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Shelburne	6%	\$ -	\$ 4,442	\$ 2,723	\$ 1,729	\$ 9,368	\$ 3,516	\$ 3,438	\$ 8,831	\$ 6,086	\$ 5,781	\$ 5,052	\$ 50,966
Shutesbury	6%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 157	\$ 178	\$ 1,275	\$ 1,165	\$ 1,194	\$ 317	\$ 4,286
Sunderland	6%	\$ -	\$ 2,033	\$ 1,217	\$ 805	\$ 1,463	\$ 290	\$ 788	\$ 2,525	\$ 1,332	\$ 945	\$ 1,761	\$ 13,159
Warwick		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wendell		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Whately	6%	\$ 1,658	\$ 2,383	\$ 1,935	\$ 992	\$ 1,969	\$ 885	\$ 836	\$ 1,388	\$ 1,899	\$ 2,228	\$ 1,943	\$ 18,116
TOTALS		\$ 148,694	\$ 205,453	\$ 111,575	\$ 58,832	\$ 134,327	\$ 79,565	\$ 68,338	\$ 114,313	\$ 176,325	\$ 219,146	\$ 119,843	\$1,436,411

NOTE: these numbers include the tax revenue from hotels, motels, and bed and breakfasts as well as short term rentals. The state does NOT break these out in the revenue data, only the registry.

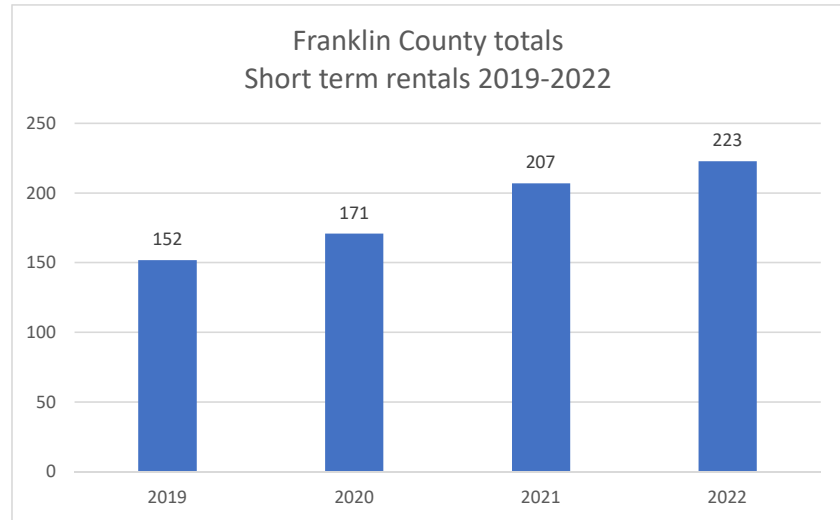
Data source: MA Department of Revenue, Division of Local Services, Data Analytics and Resources Bureau, Local Option Meals and Rooms
 Accessed online on 5/3/2022 at https://dls.gateway.dor.state.ma.us/reports/rdPage.aspx?rdReport=Local_Option_Meals_Rooms

Summary of Franklin County Short Term Rental Entities 2019-2022 (as of April 15, 2022)

Town	2019	2020	2021	2022	% change
Ashfield	9	10	12	13	44%
Bernardston	4	5	6	7	75%
Buckland	11	12	13	13	18%
Charlemont	13	15	19	22	69%
Colrain	2	3	6	6	200%
Conway	5	5	5	5	0%
Deerfield	11	12	13	15	36%
Erving	1	1	2	2	100%
Gill	4	6	7	7	75%
Greenfield	17	17	20	22	29%
Hawley	5	4	8	11	120%
Heath	1	3	3	3	200%
Leverett	8	8	8	8	0%
Leyden	3	3	3	3	0%
Monroe	0	0	1	2	
Montague	13	15	18	18	38%
New Salem	1	1	1	1	0%
Northfield	2	2	3	3	50%
Orange	8	11	17	17	113%
Rowe	1	1	1	1	0%
Shelburne	17	20	22	23	35%
Shutesbury	6	7	7	7	17%
Sunderland	3	3	3	3	0%
Warwick	3	3	3	5	67%
Wendell	2	2	4	4	100%
Whately	2	2	2	2	0%
Franklin County	152	171	207	223	47%

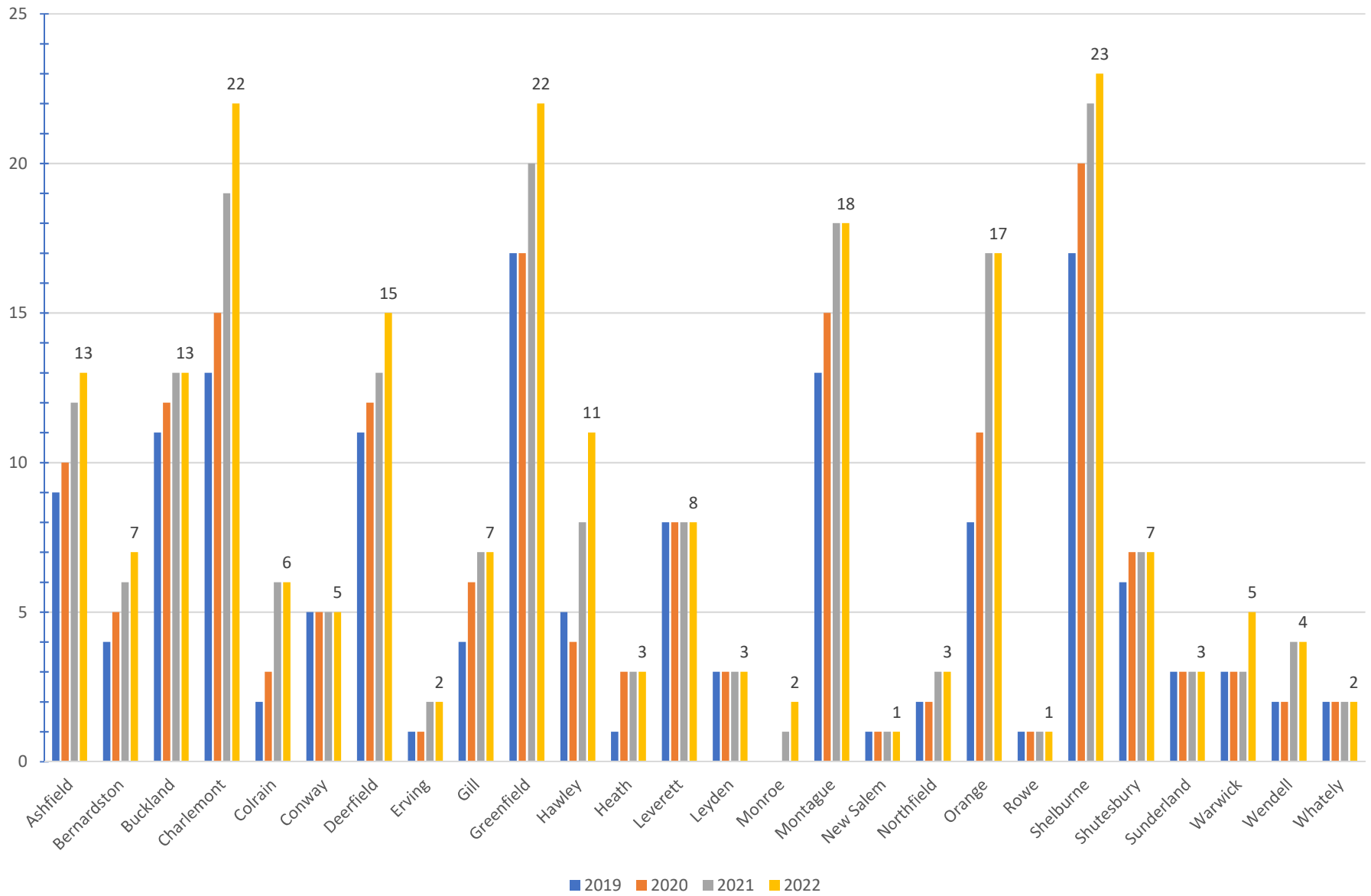
2022 as of April 15, 2022

46.7% increase between 2019 and 2022

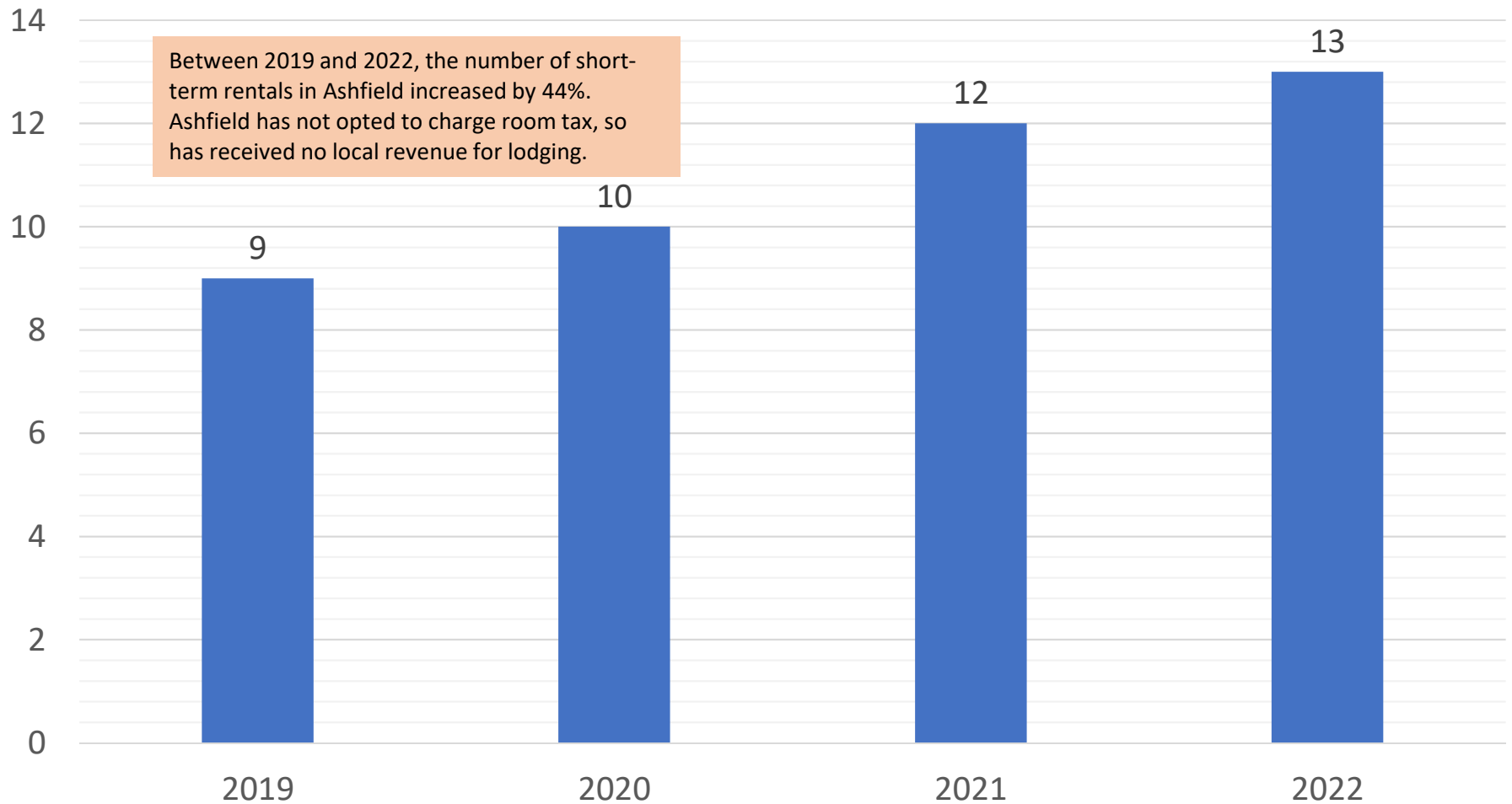


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

Short-term rentals in Franlin County, MA 2019-2022 (as of April 2022)



Registered Short-term Rentals in Ashfield, MA 2019 - 2022

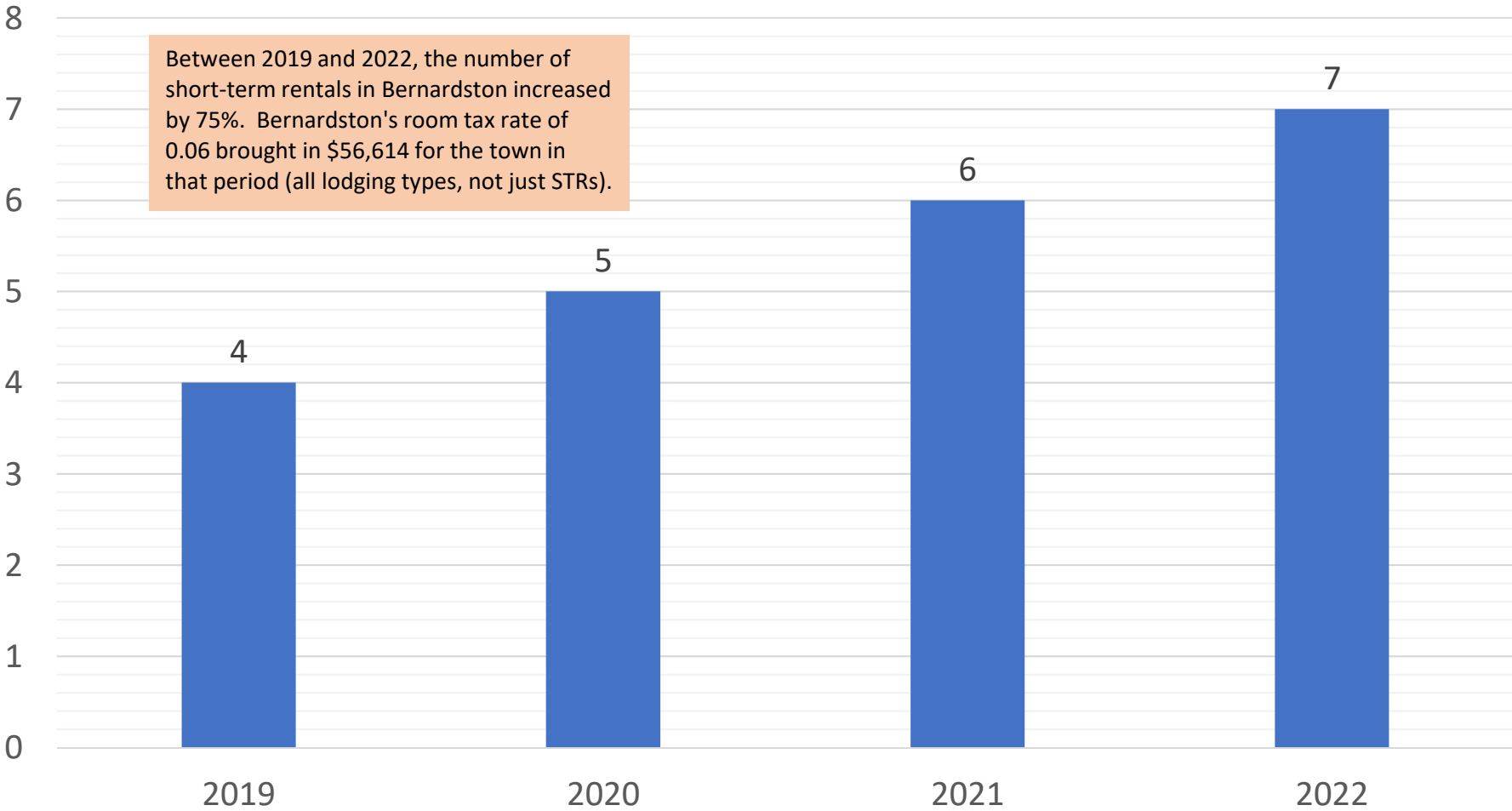


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Bernardston, MA 2019 - 2022

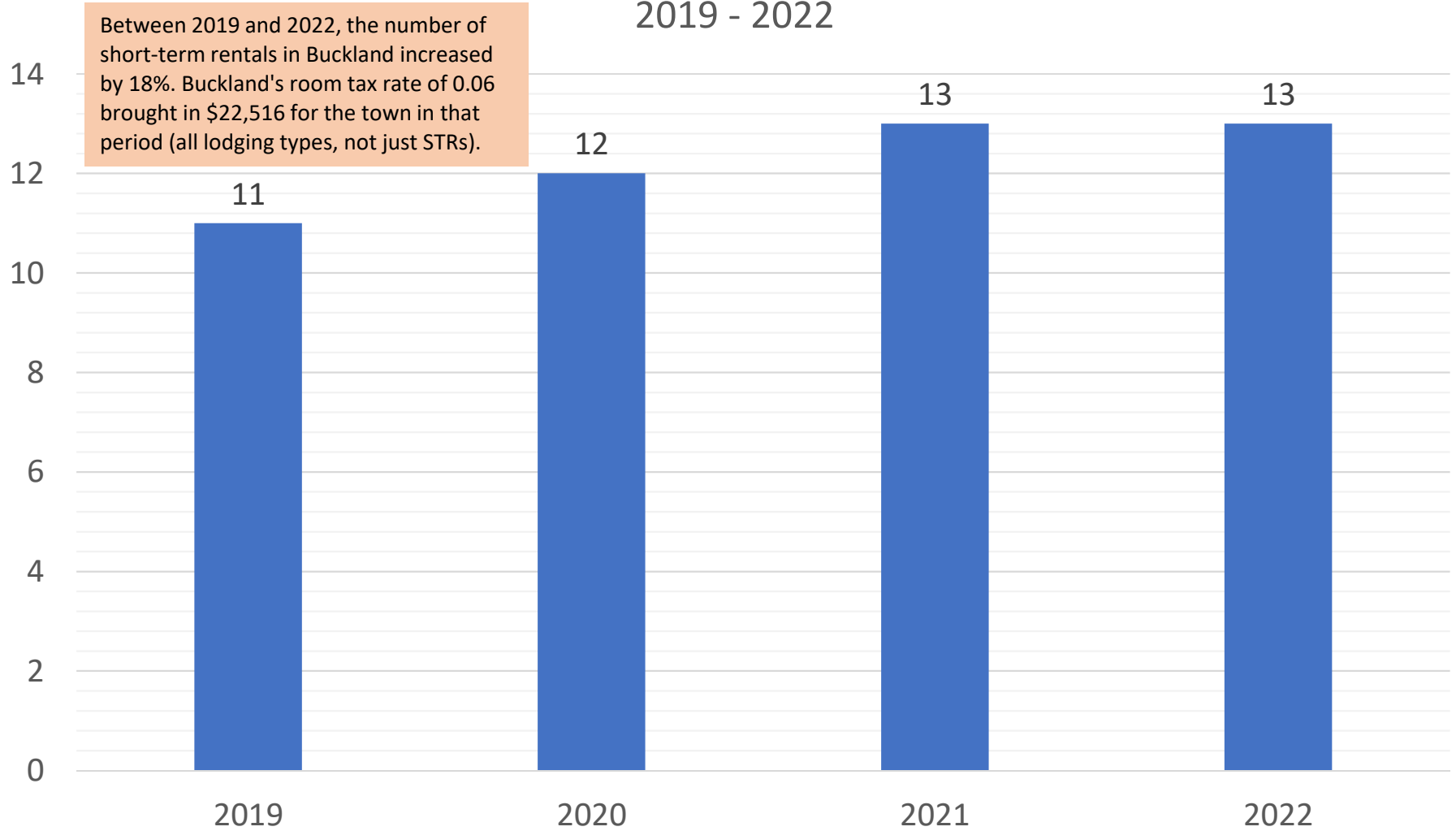


Between 2019 and 2022, the number of short-term rentals in Bernardston increased by 75%. Bernardston's room tax rate of 0.06 brought in \$56,614 for the town in that period (all lodging types, not just STRs).

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
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Registered Short-term Rentals in Buckland, MA

2019 - 2022

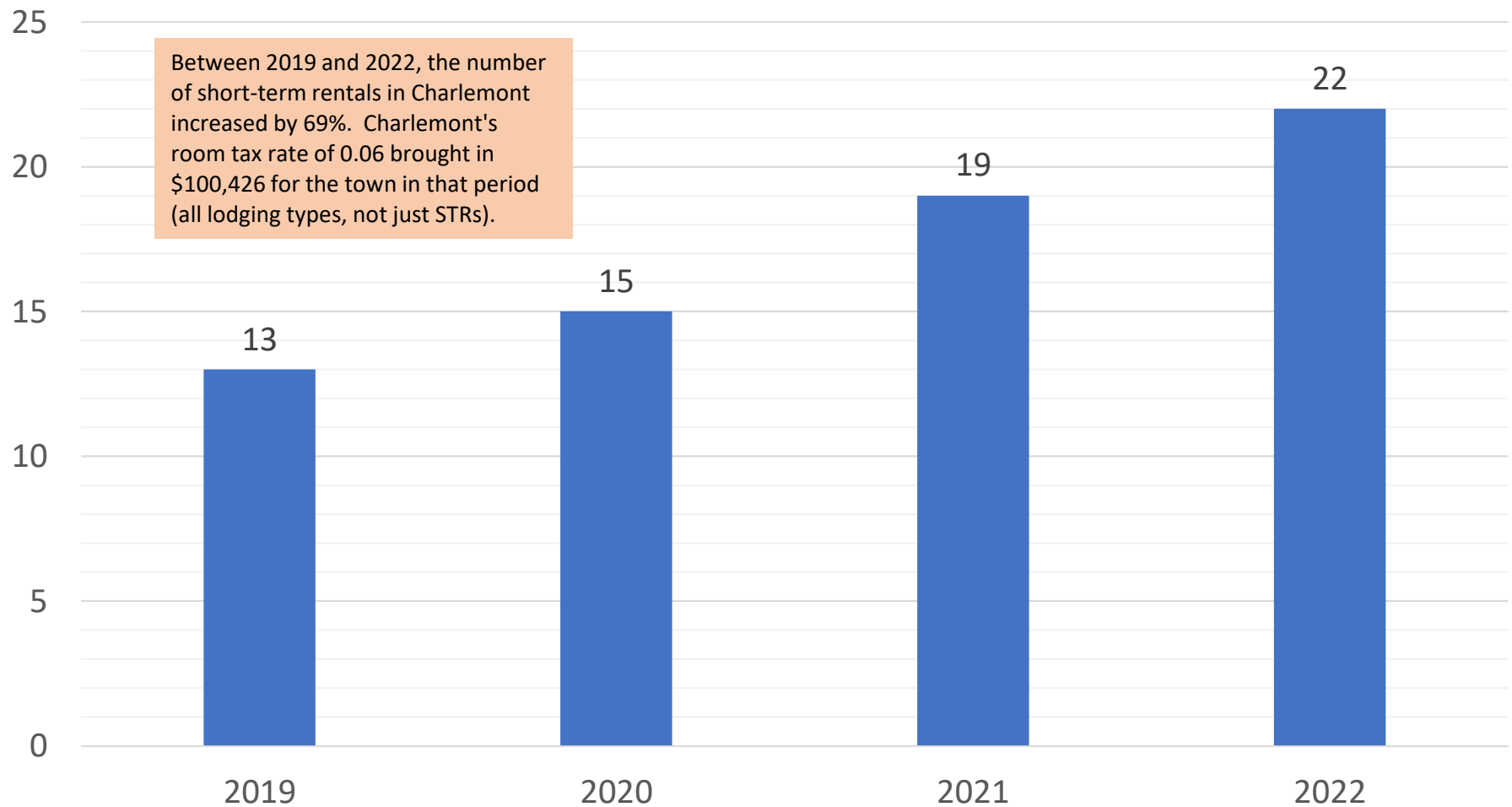


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

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Registered Short-term Rentals in Charlemont, MA 2019 - 2022



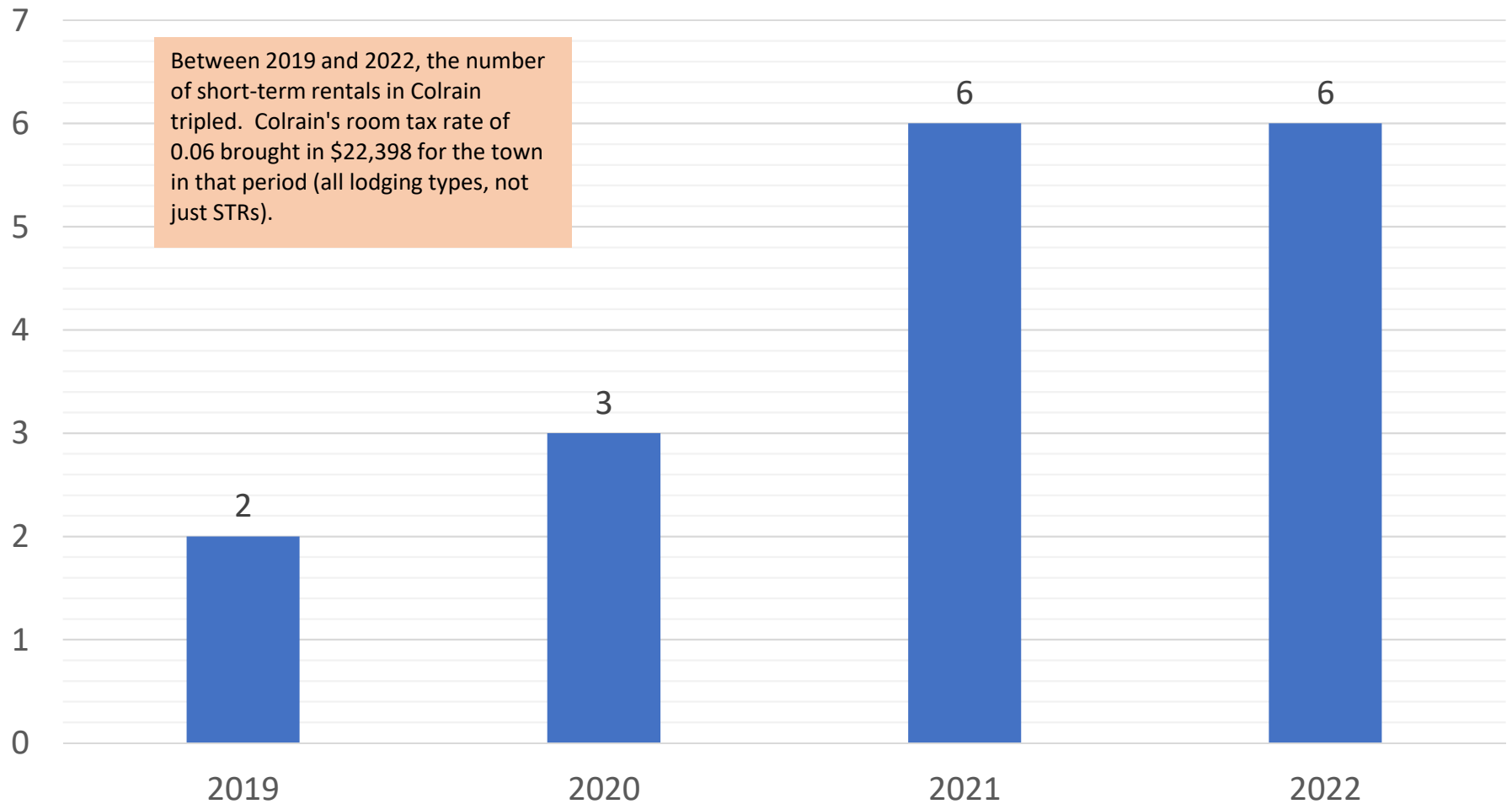
Between 2019 and 2022, the number of short-term rentals in Charlemont increased by 69%. Charlemont's room tax rate of 0.06 brought in \$100,426 for the town in that period (all lodging types, not just STRs).

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

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Registered Short-term Rentals in Colrain, MA 2019 - 2022



Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

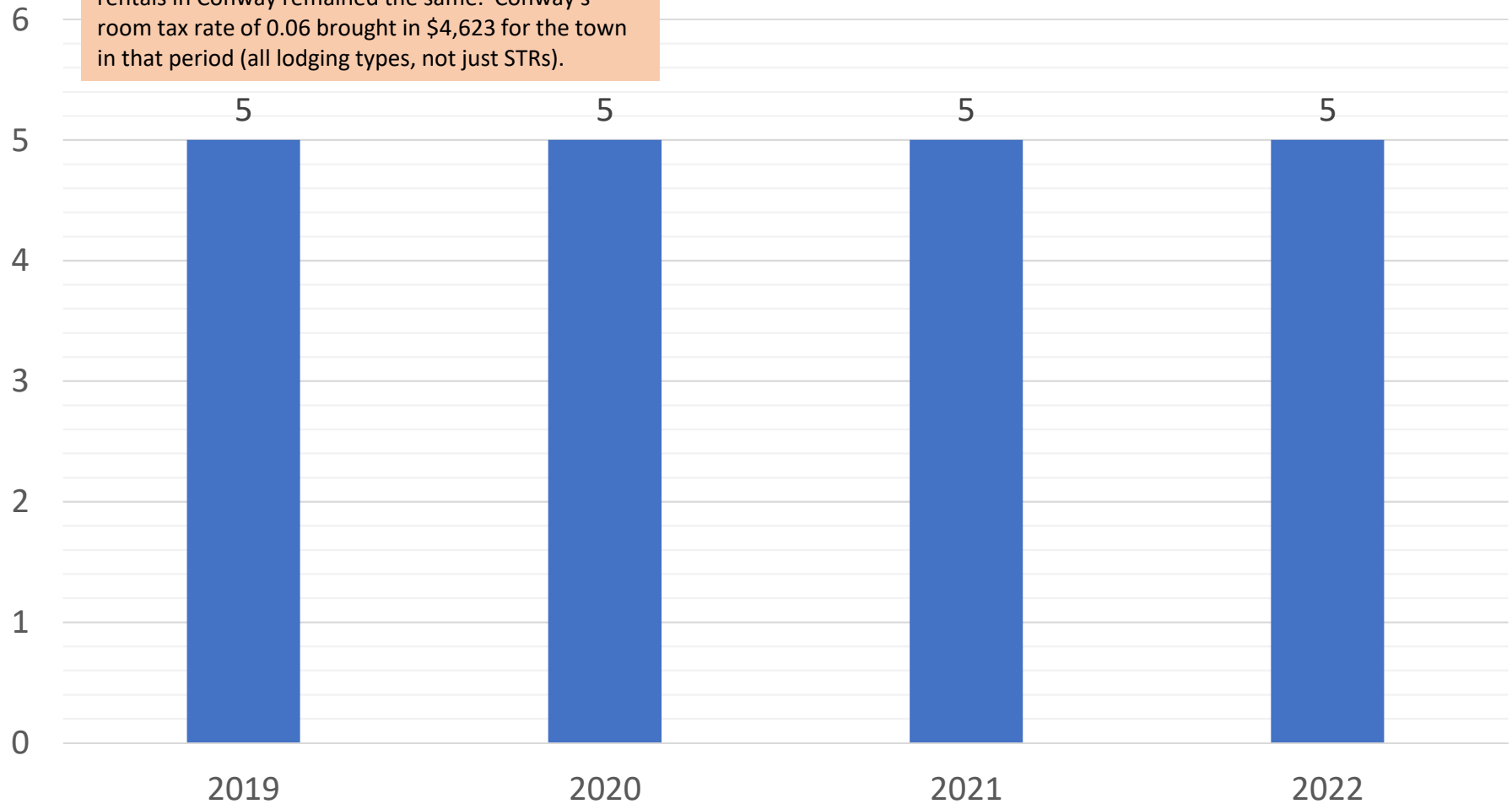
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Conway, MA

2019 - 2022

Between 2019 and 2022, the number of short-term rentals in Conway remained the same. Conway's room tax rate of 0.06 brought in \$4,623 for the town in that period (all lodging types, not just STRs).

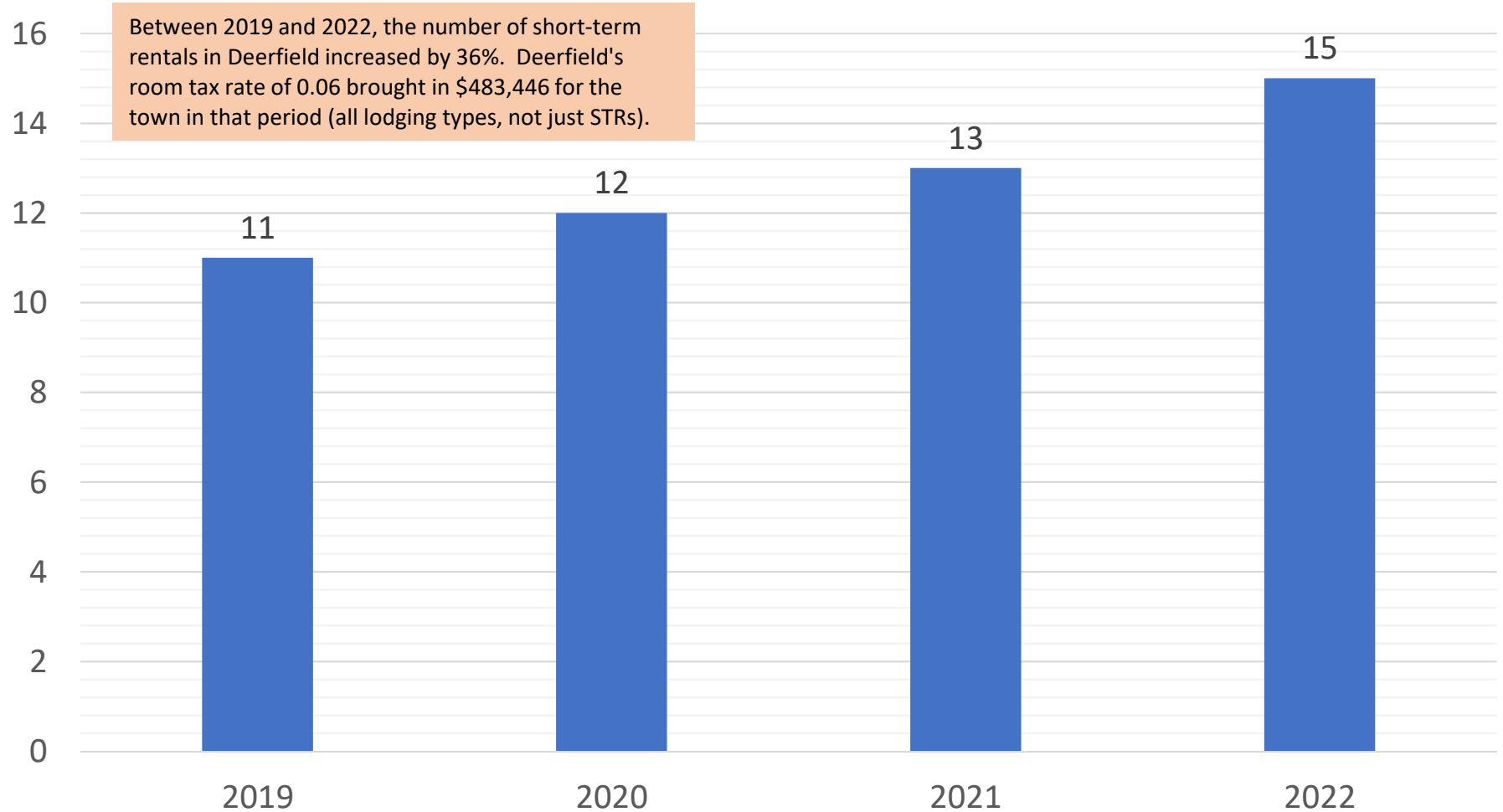


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

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Registered Short-term Rentals in Deerfield, MA 2019 - 2022

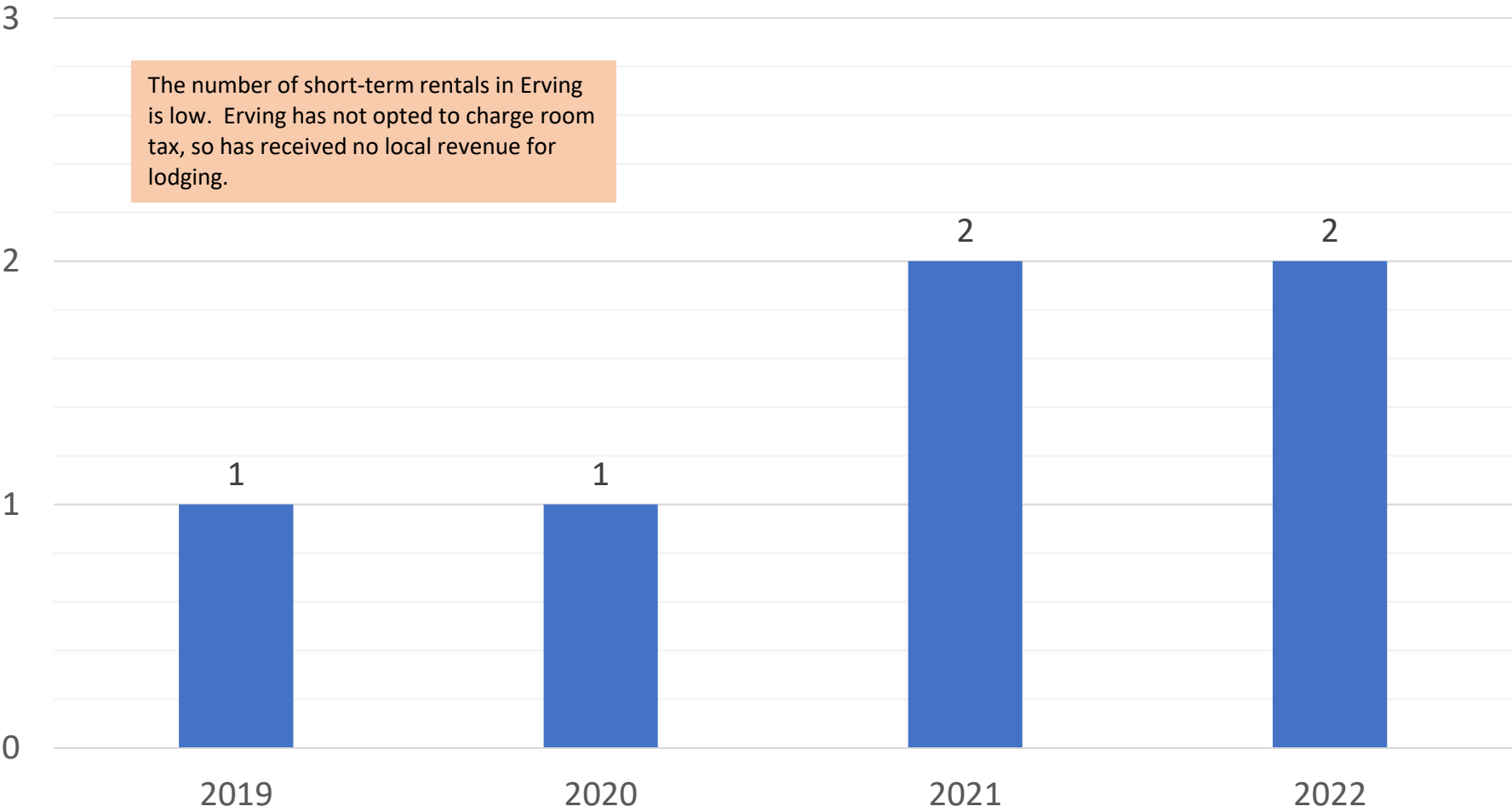


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

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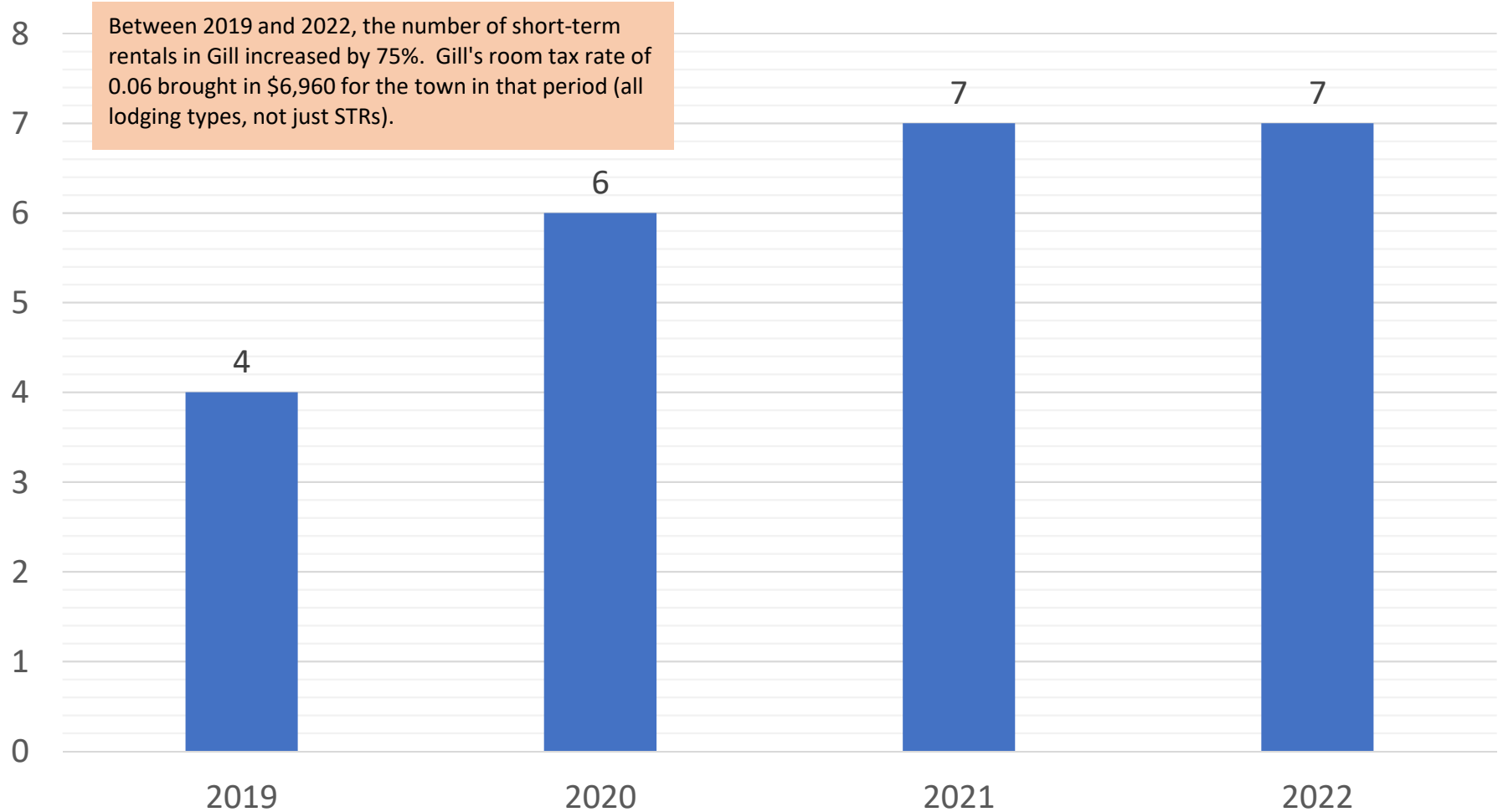
Registered Short-term Rentals in Erving, MA 2019 - 2022



The number of short-term rentals in Erving is low. Erving has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
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Registered Short-term Rentals in Gill, MA 2019 - 2022

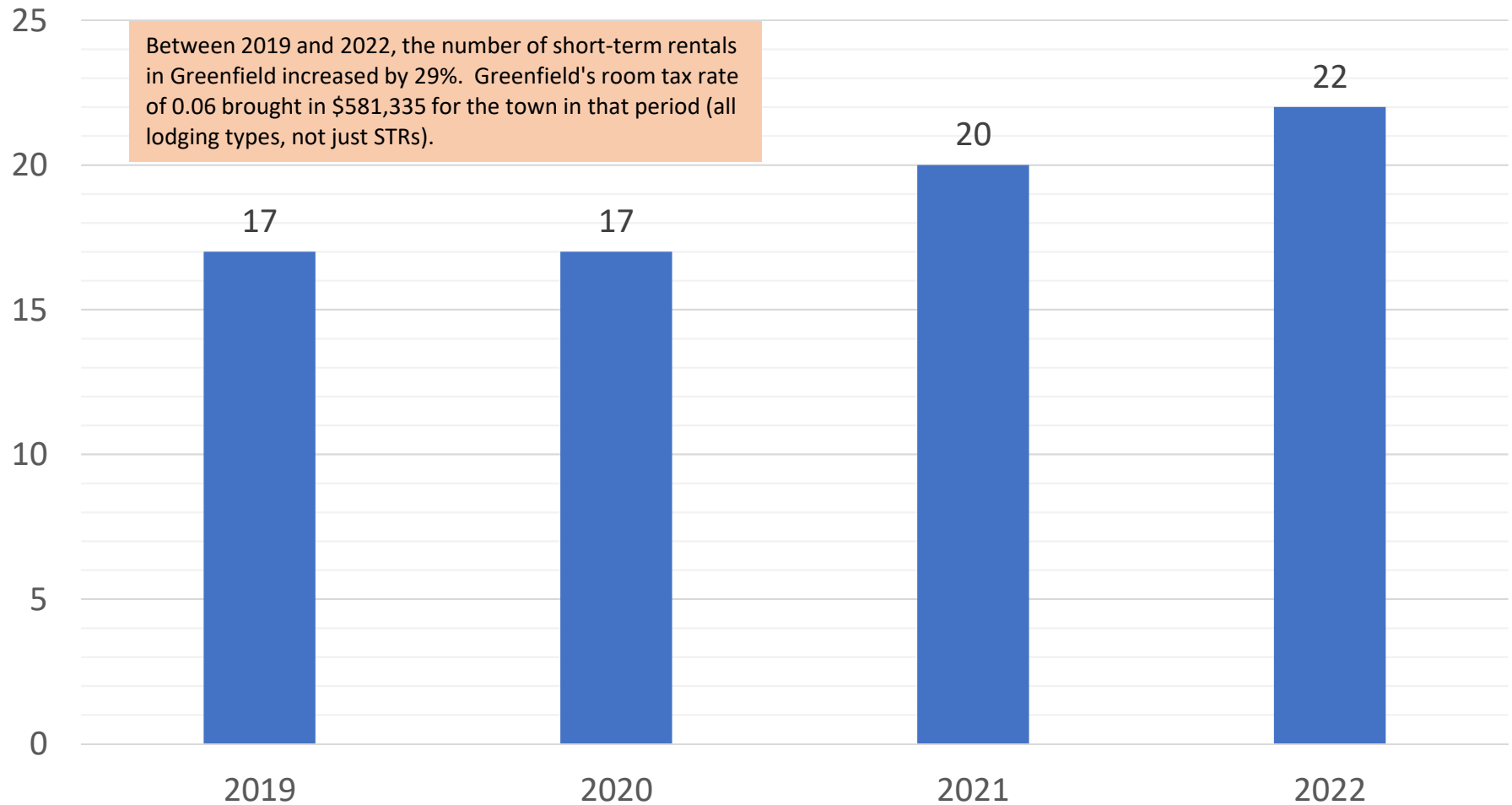


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

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Registered Short-term Rentals in Greenfield, MA 2019 - 2022

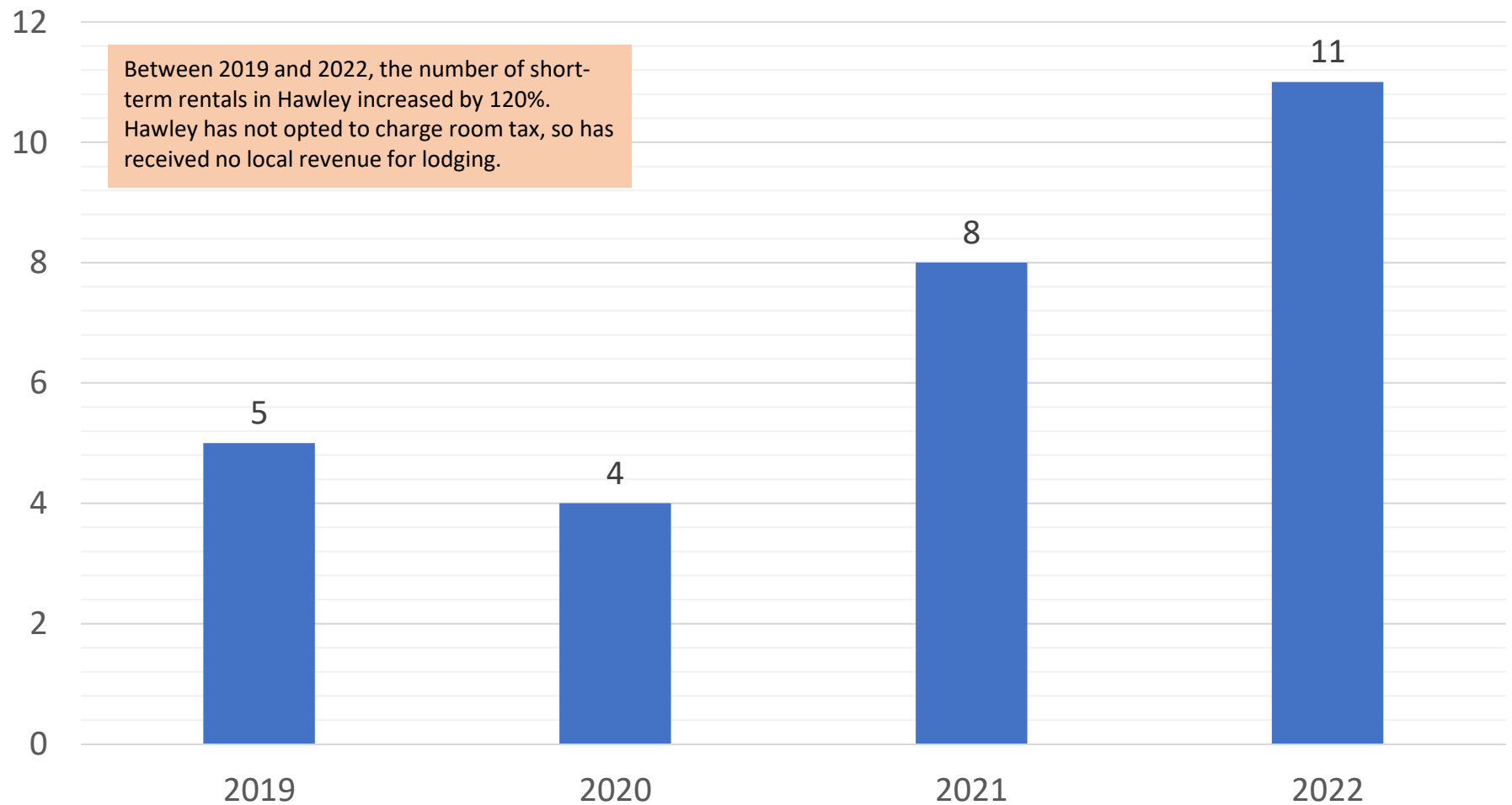


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

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Registered Short-term Rentals in Hawley, MA 2019 - 2022

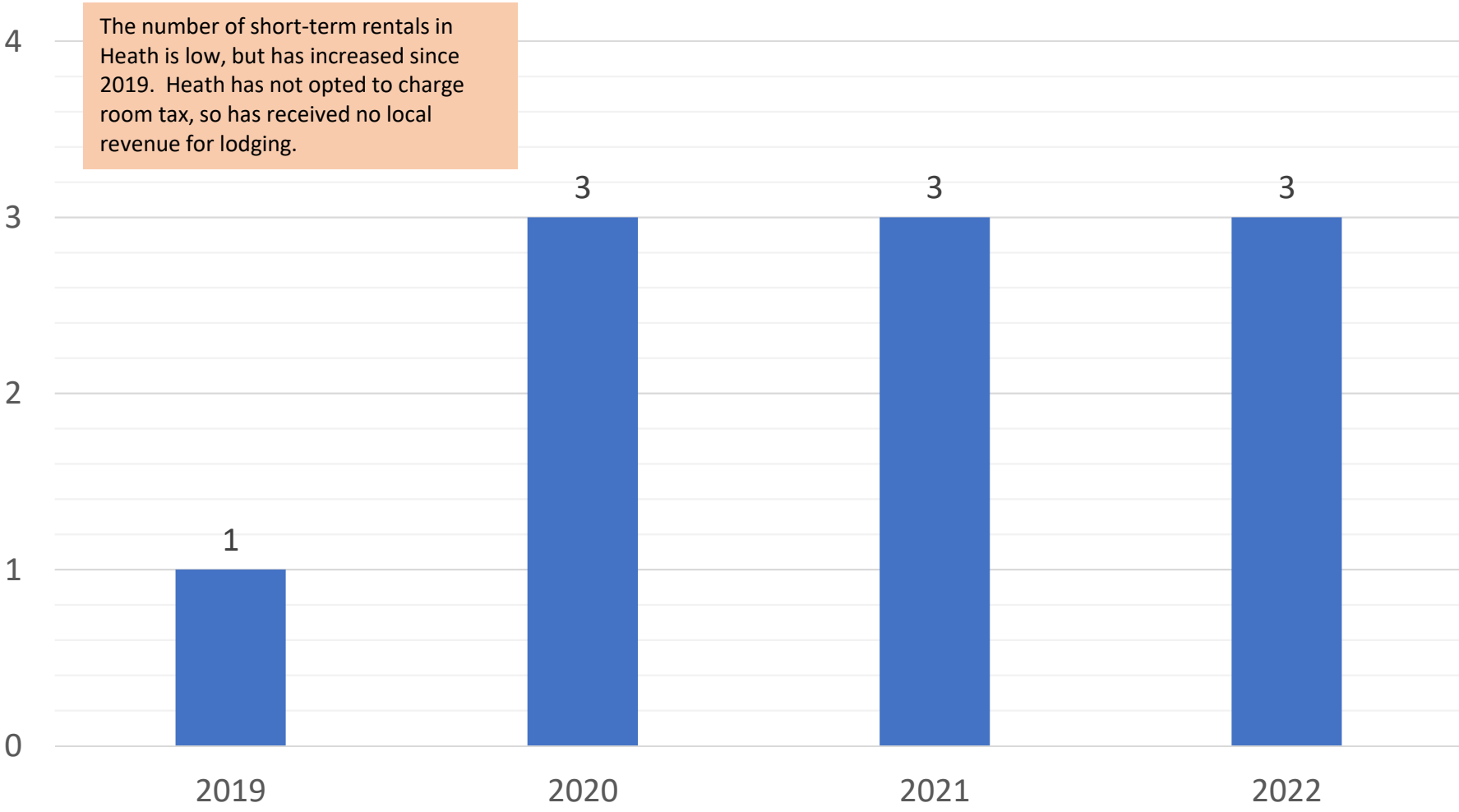


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

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Registered Short-term Rentals in Heath, MA 2019 - 2022

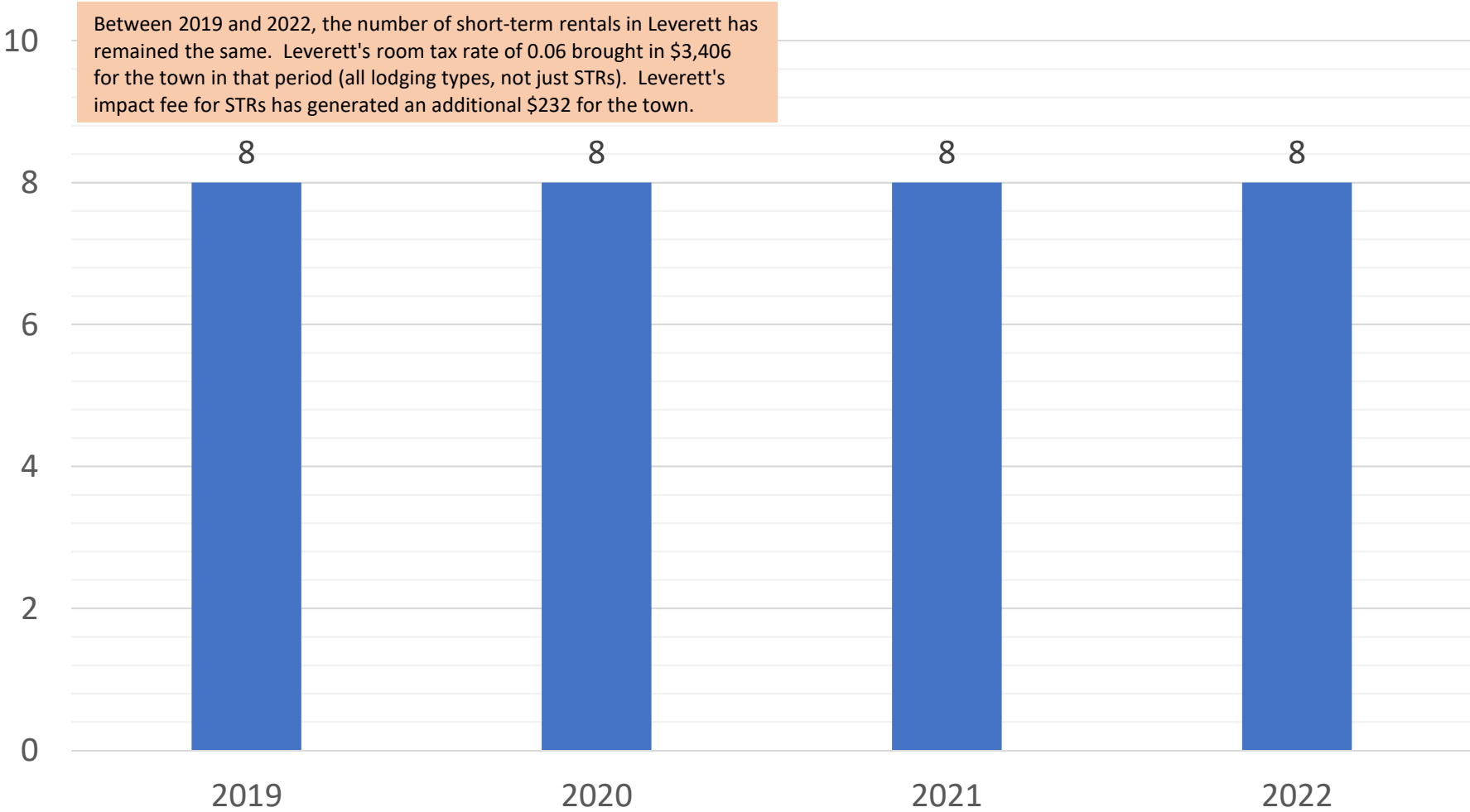


The number of short-term rentals in Heath is low, but has increased since 2019. Heath has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
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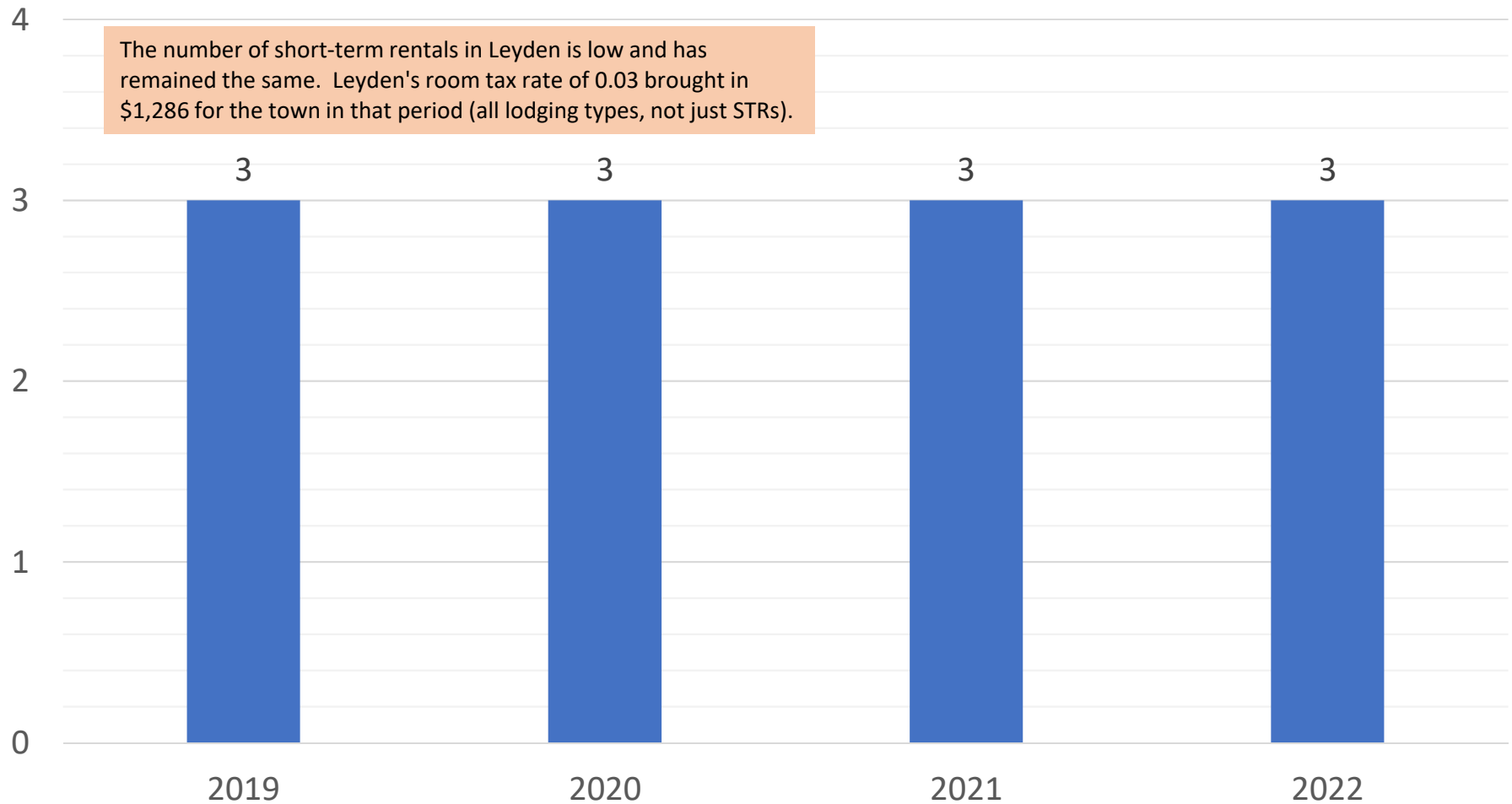
Registered Short-term Rentals in Leverett, MA

2019 - 2022



Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
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Registered Short-term Rentals in Leyden, MA 2019 - 2022



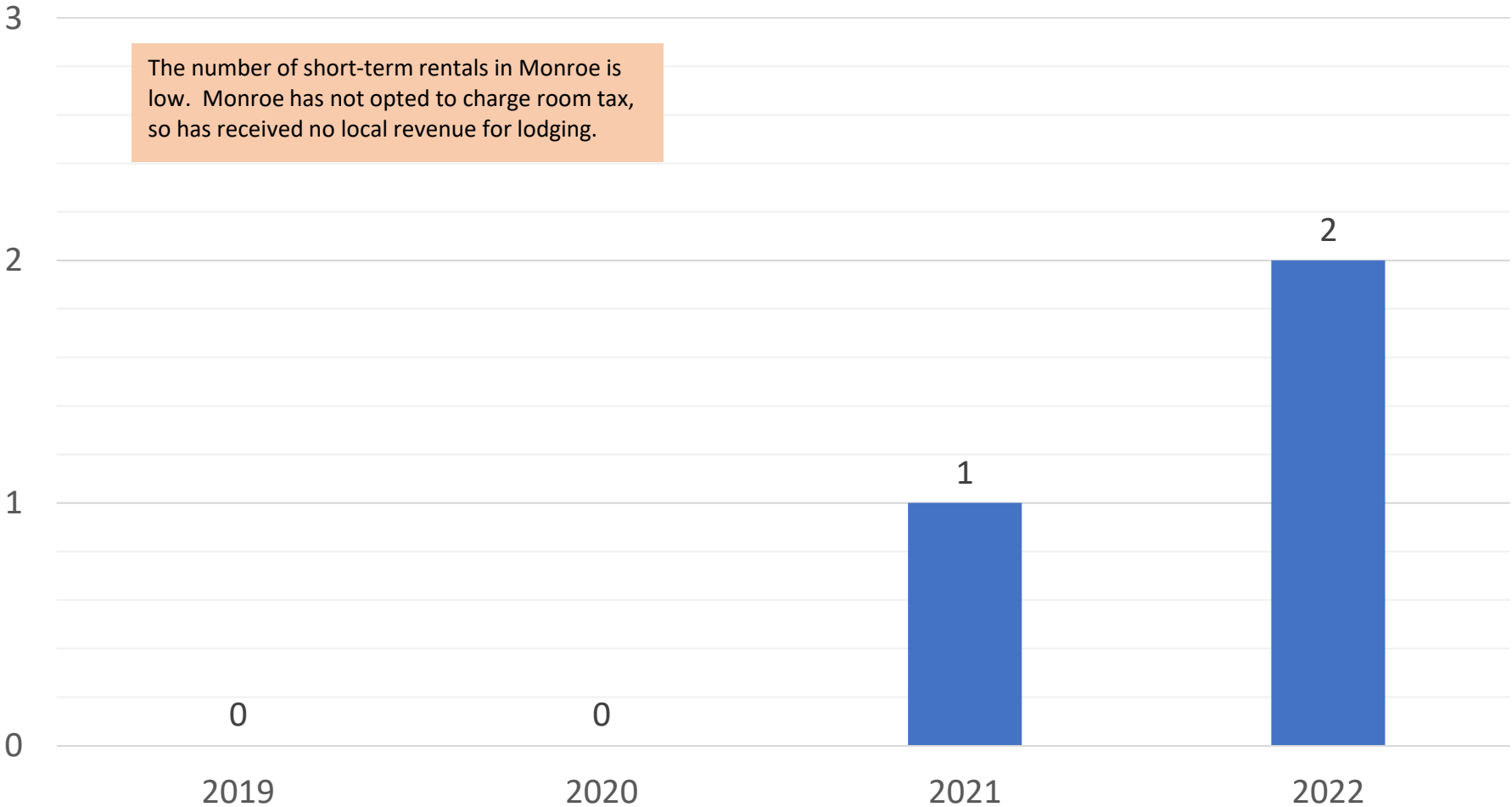
The number of short-term rentals in Leyden is low and has remained the same. Leyden's room tax rate of 0.03 brought in \$1,286 for the town in that period (all lodging types, not just STRs).

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Monroe, MA 2019 - 2022

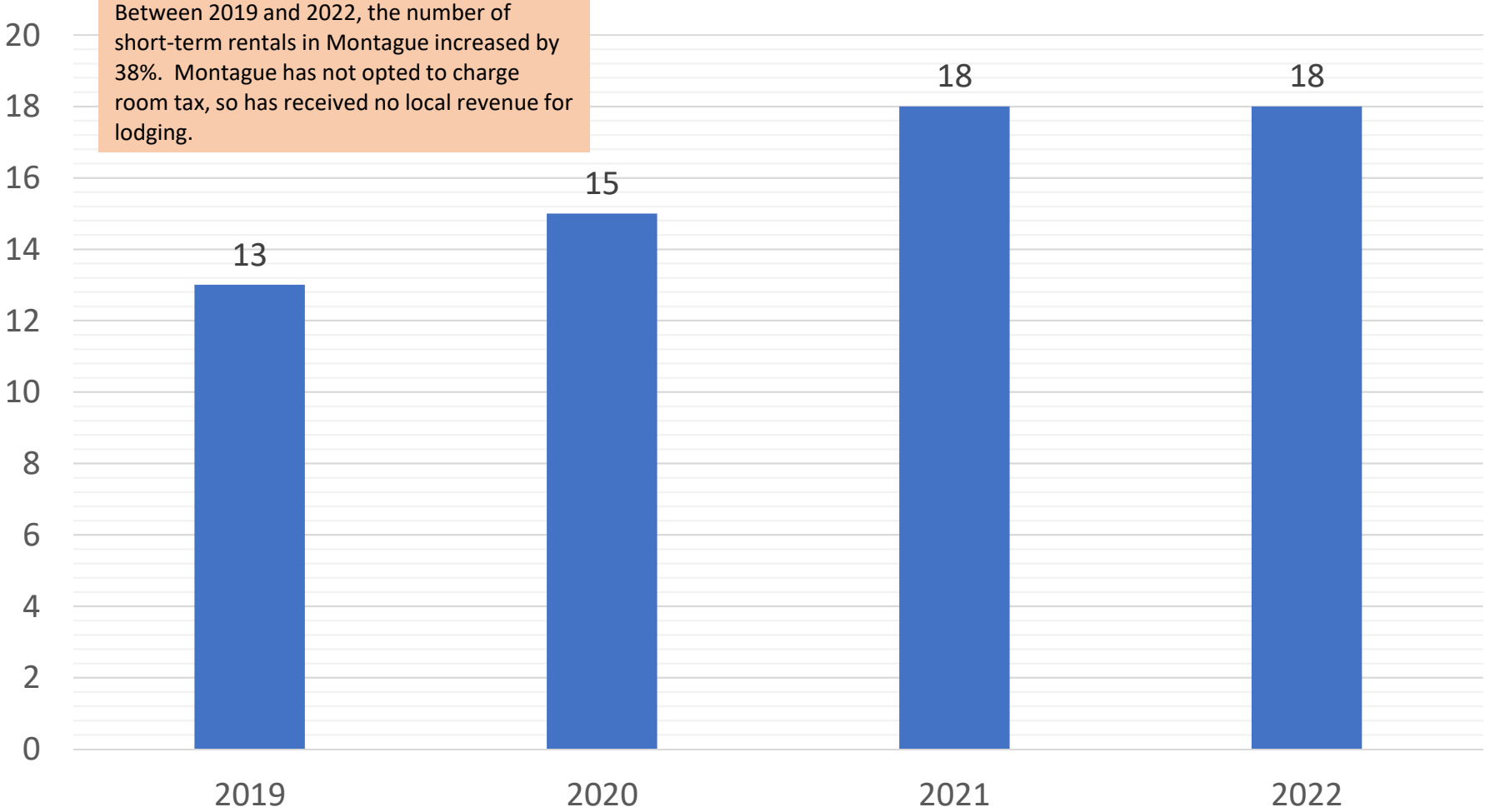


The number of short-term rentals in Monroe is low. Monroe has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Montague, MA

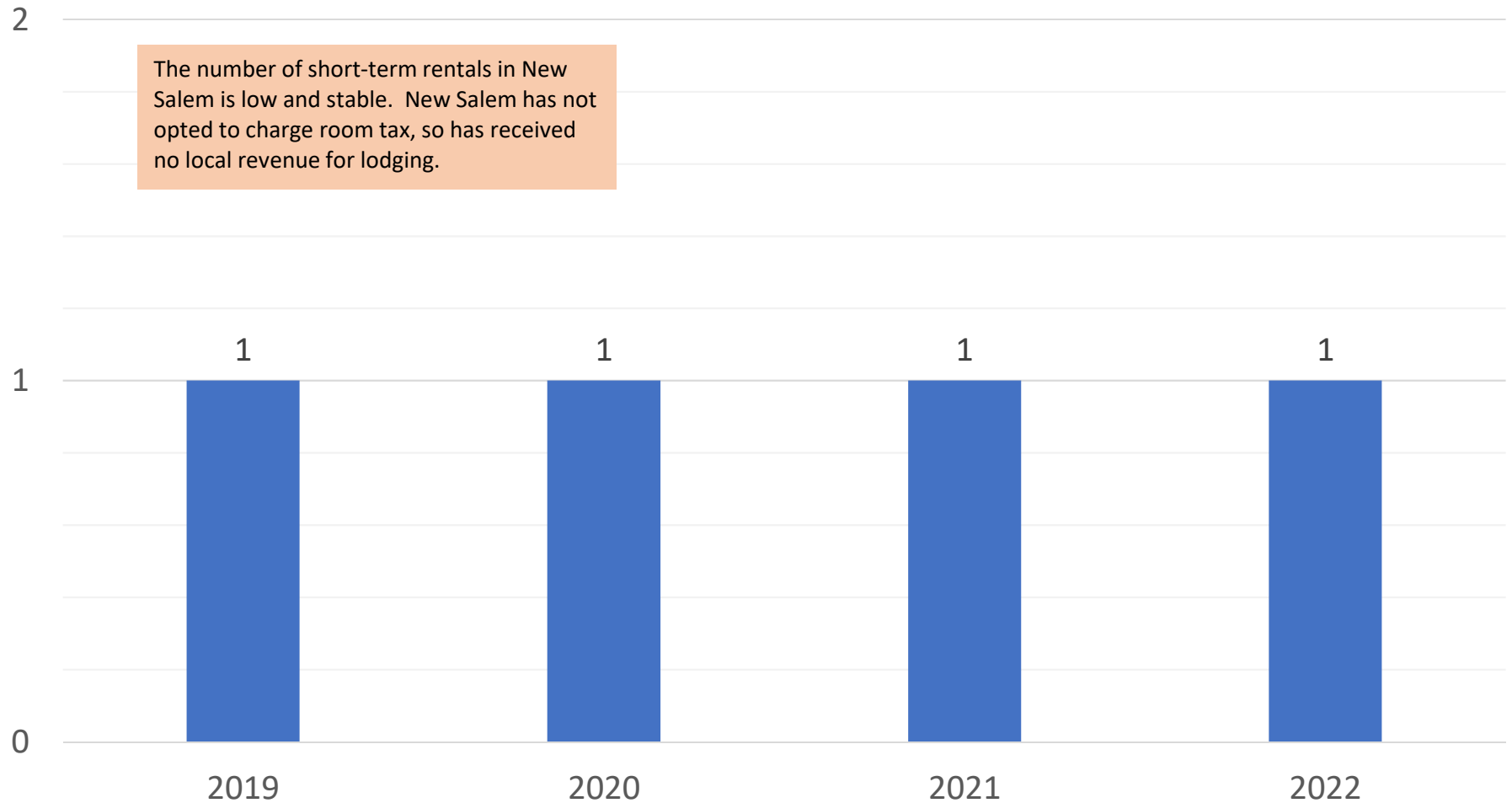
2019 - 2022



Between 2019 and 2022, the number of short-term rentals in Montague increased by 38%. Montague has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in New Salem, MA 2019 - 2022



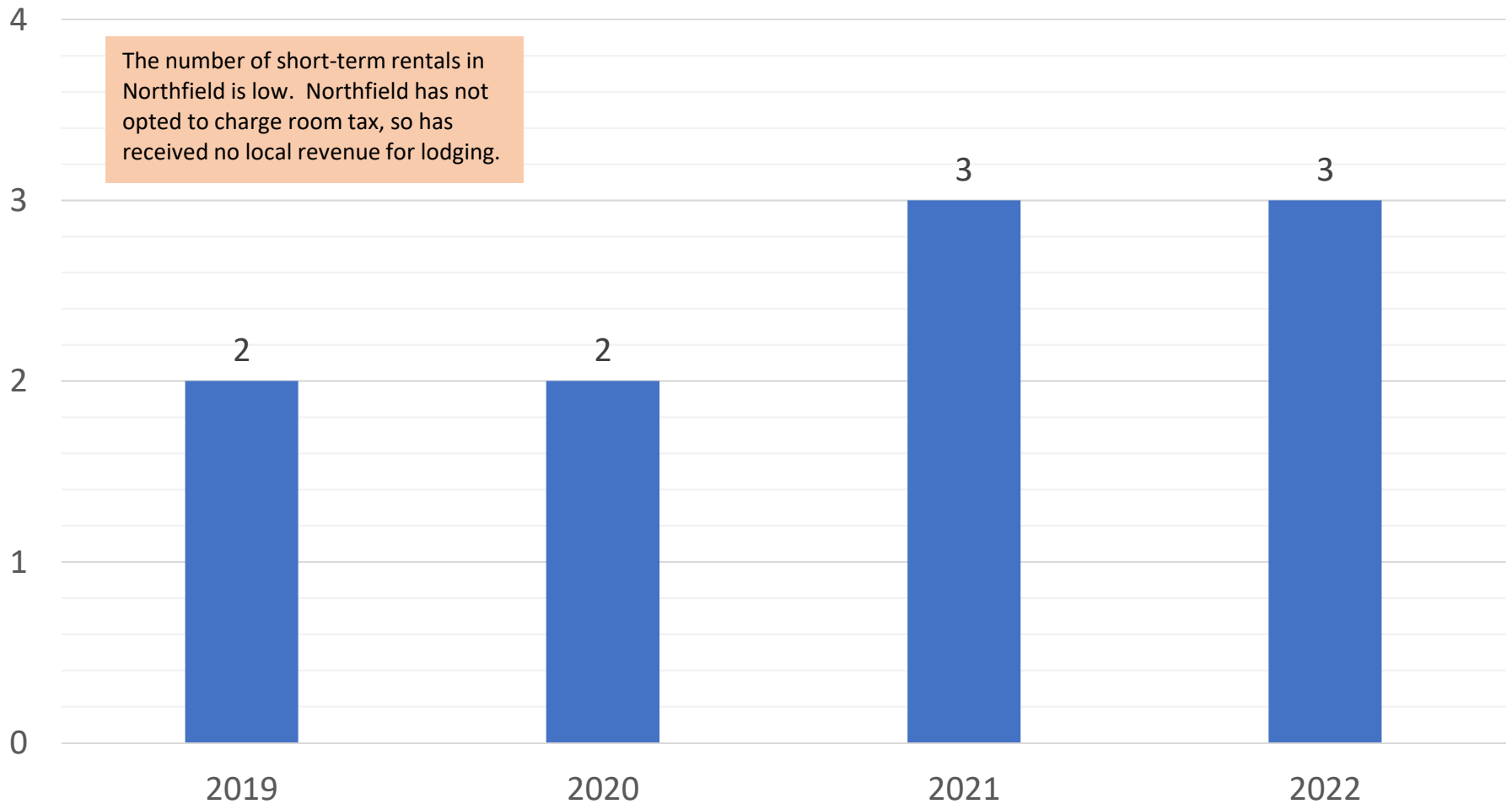
The number of short-term rentals in New Salem is low and stable. New Salem has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Northfield, MA 2019 - 2022

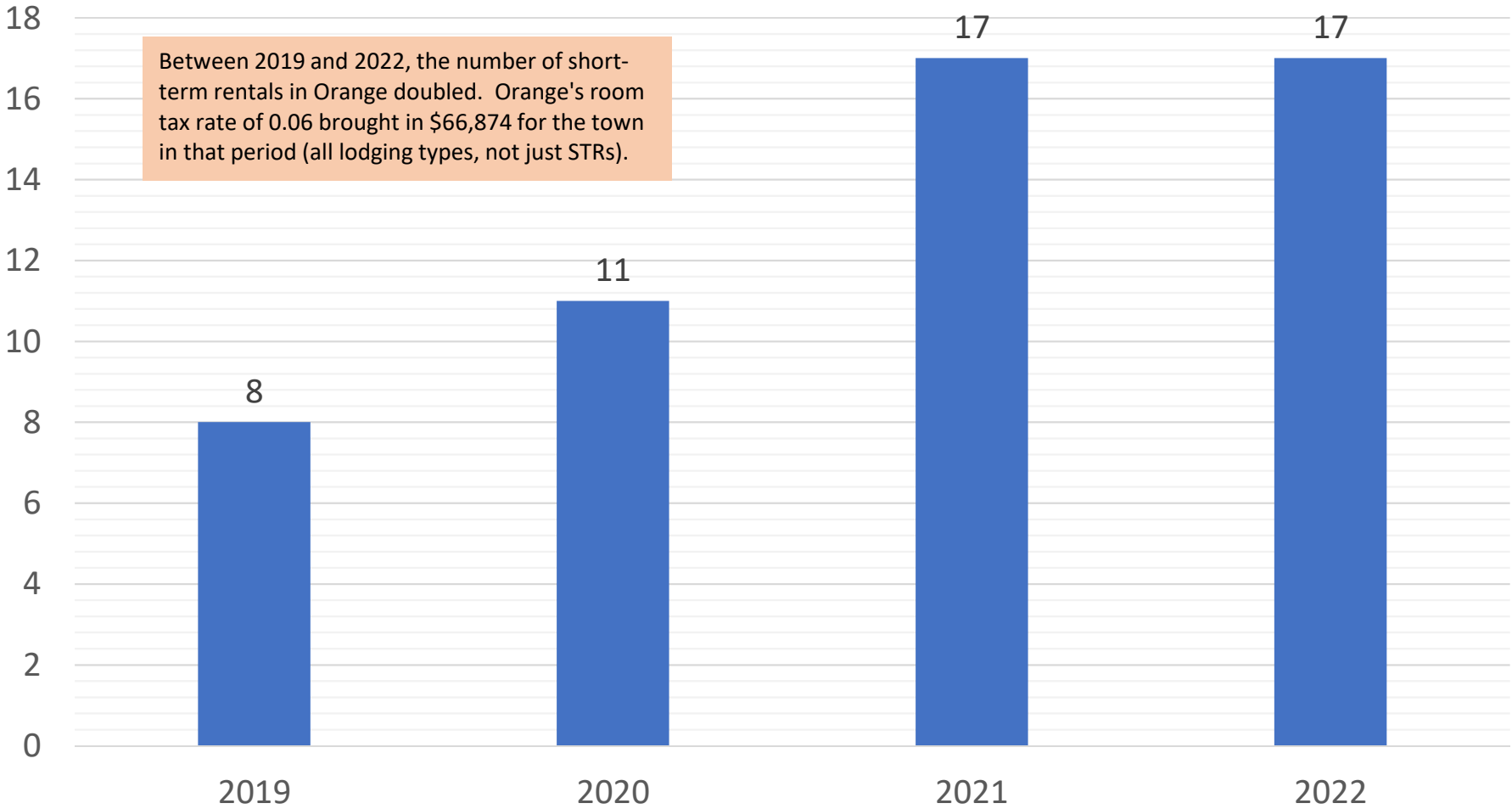


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

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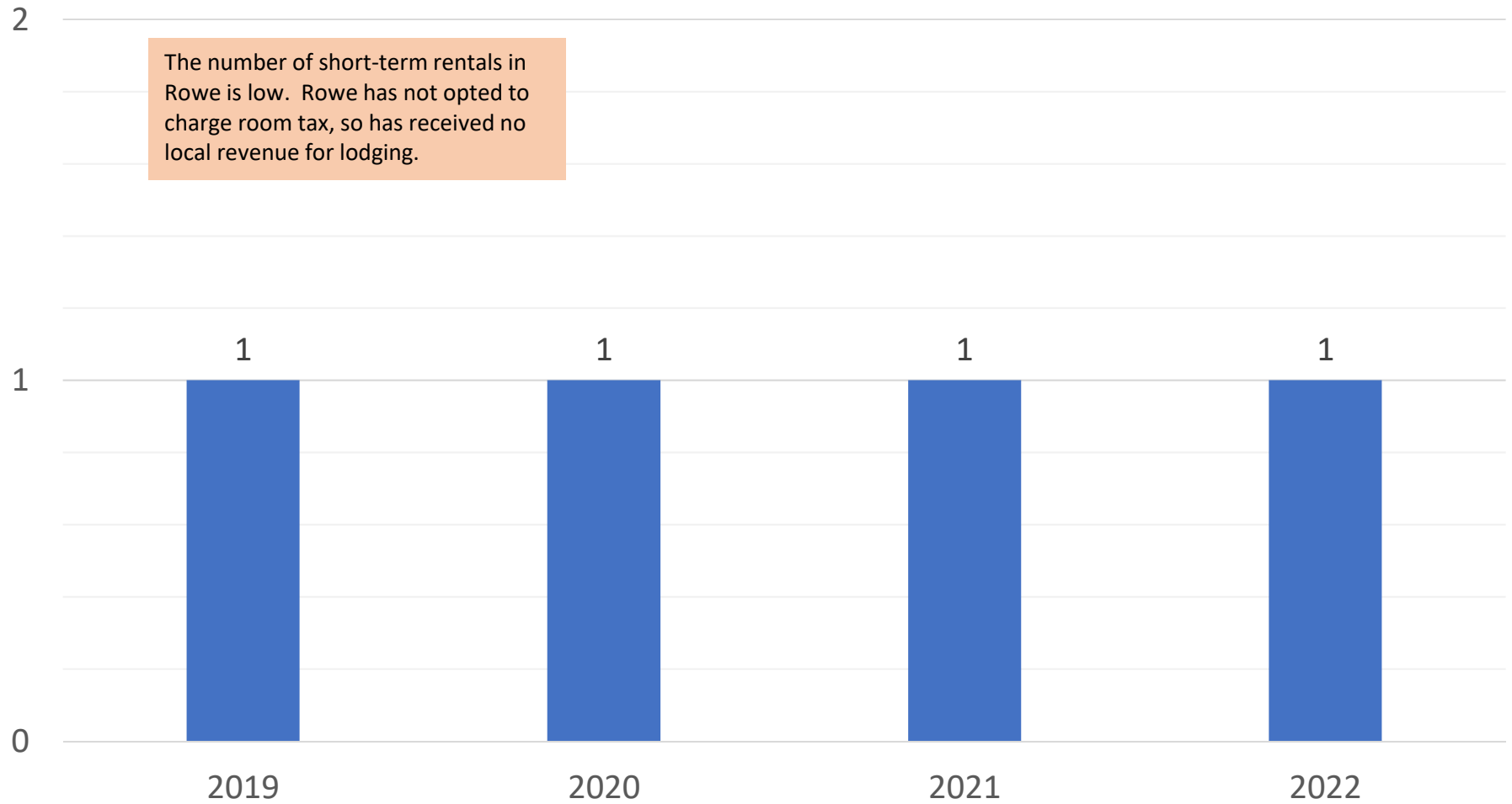
Registered Short-term Rentals in Orange, MA 2019 - 2022



Between 2019 and 2022, the number of short-term rentals in Orange doubled. Orange's room tax rate of 0.06 brought in \$66,874 for the town in that period (all lodging types, not just STRs).

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Rowe, MA 2019 - 2022



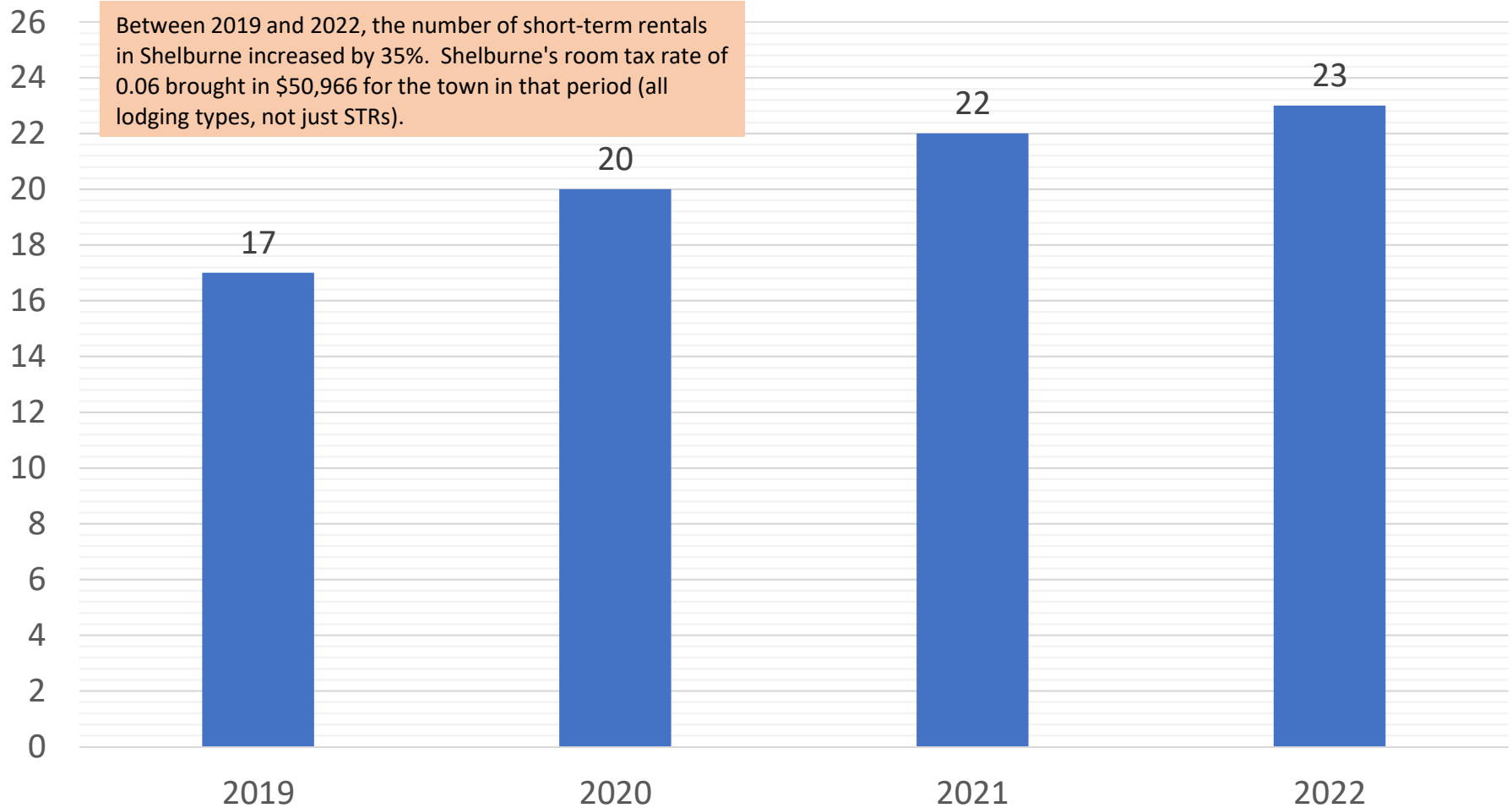
The number of short-term rentals in Rowe is low. Rowe has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

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Registered Short-term Rentals in Shelburne, MA 2019 - 2022



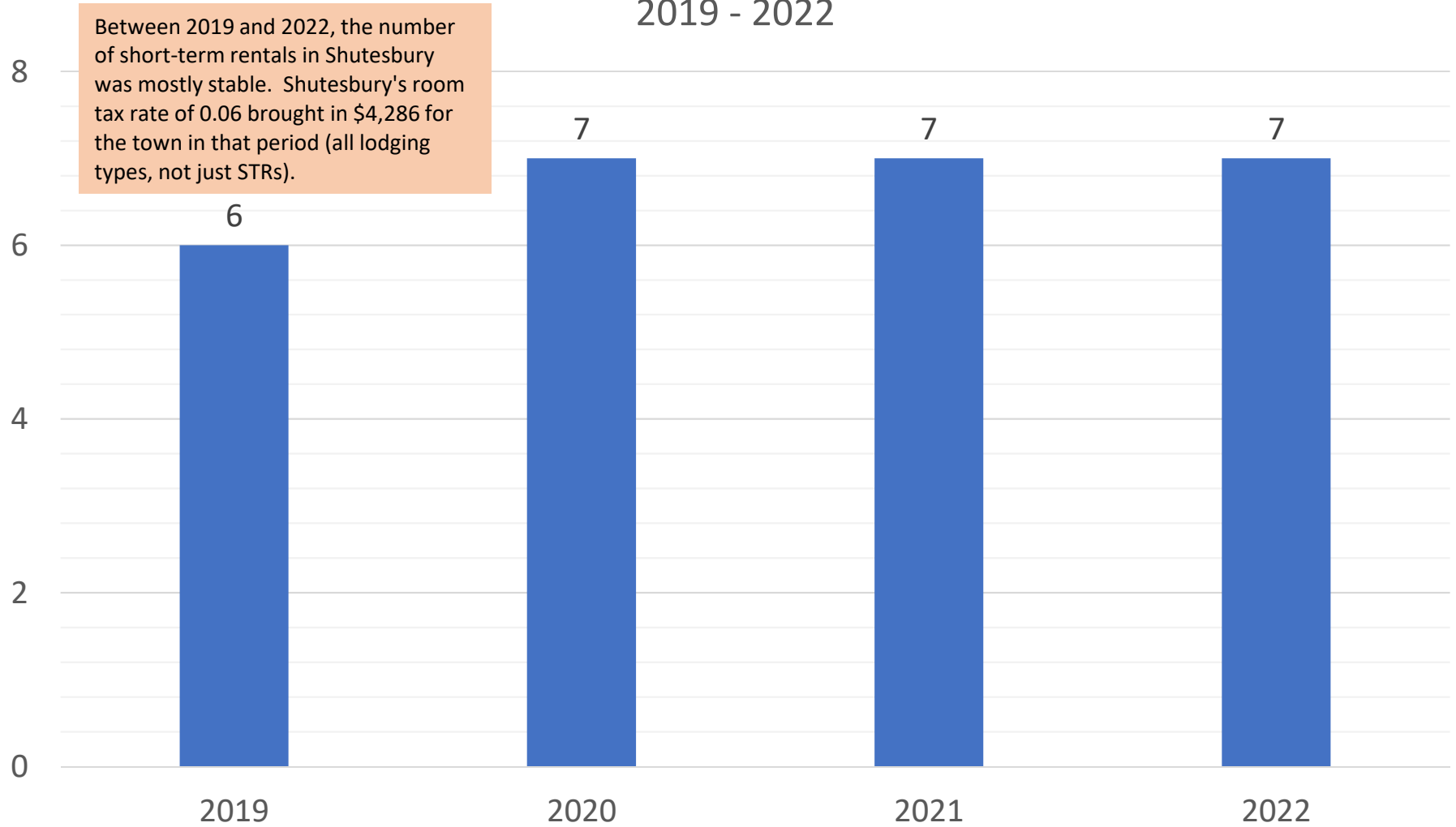
Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

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Registered Short-term Rentals in Shutesbury, MA

2019 - 2022

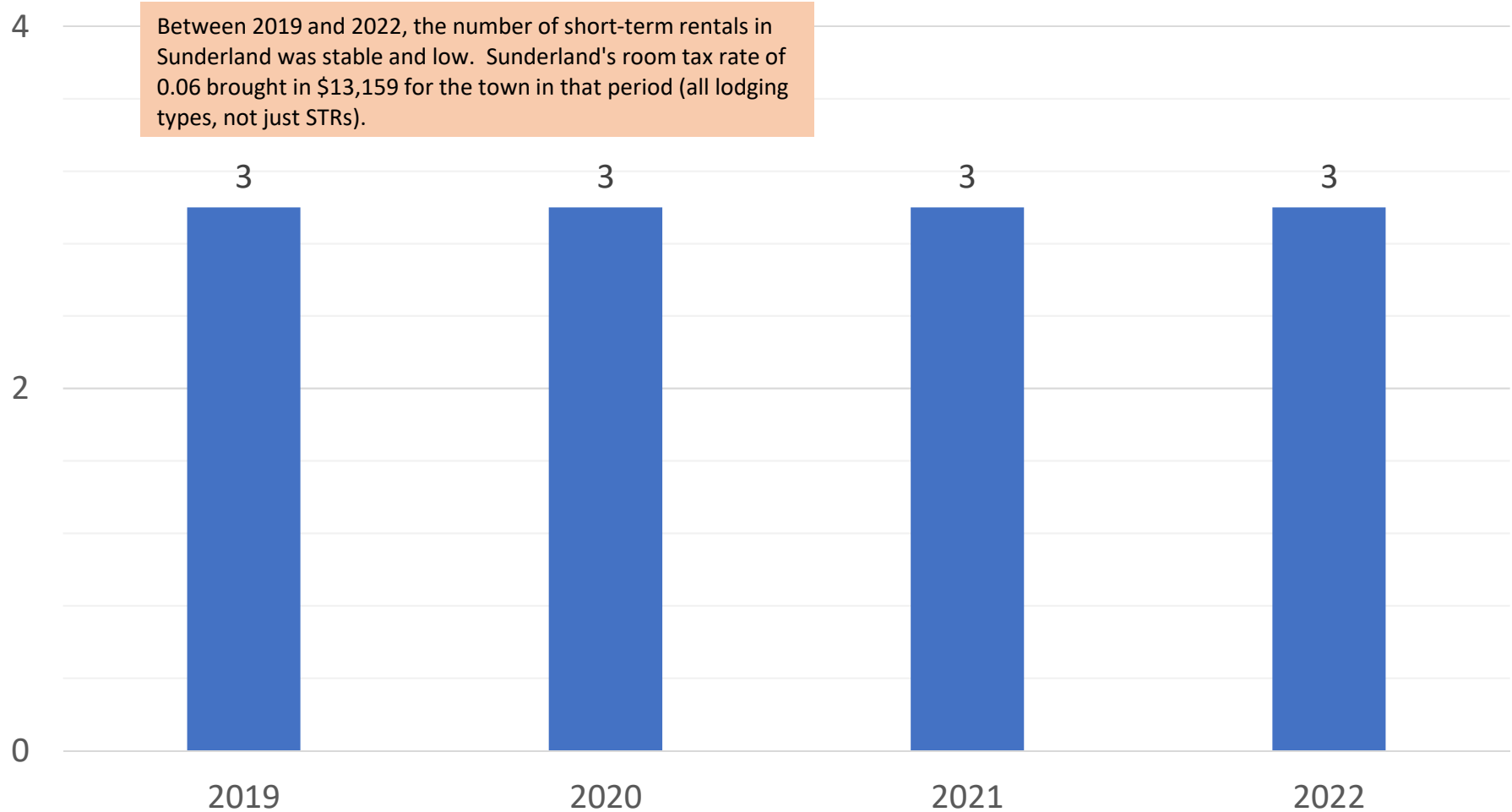


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Sunderland, MA 2019 - 2022



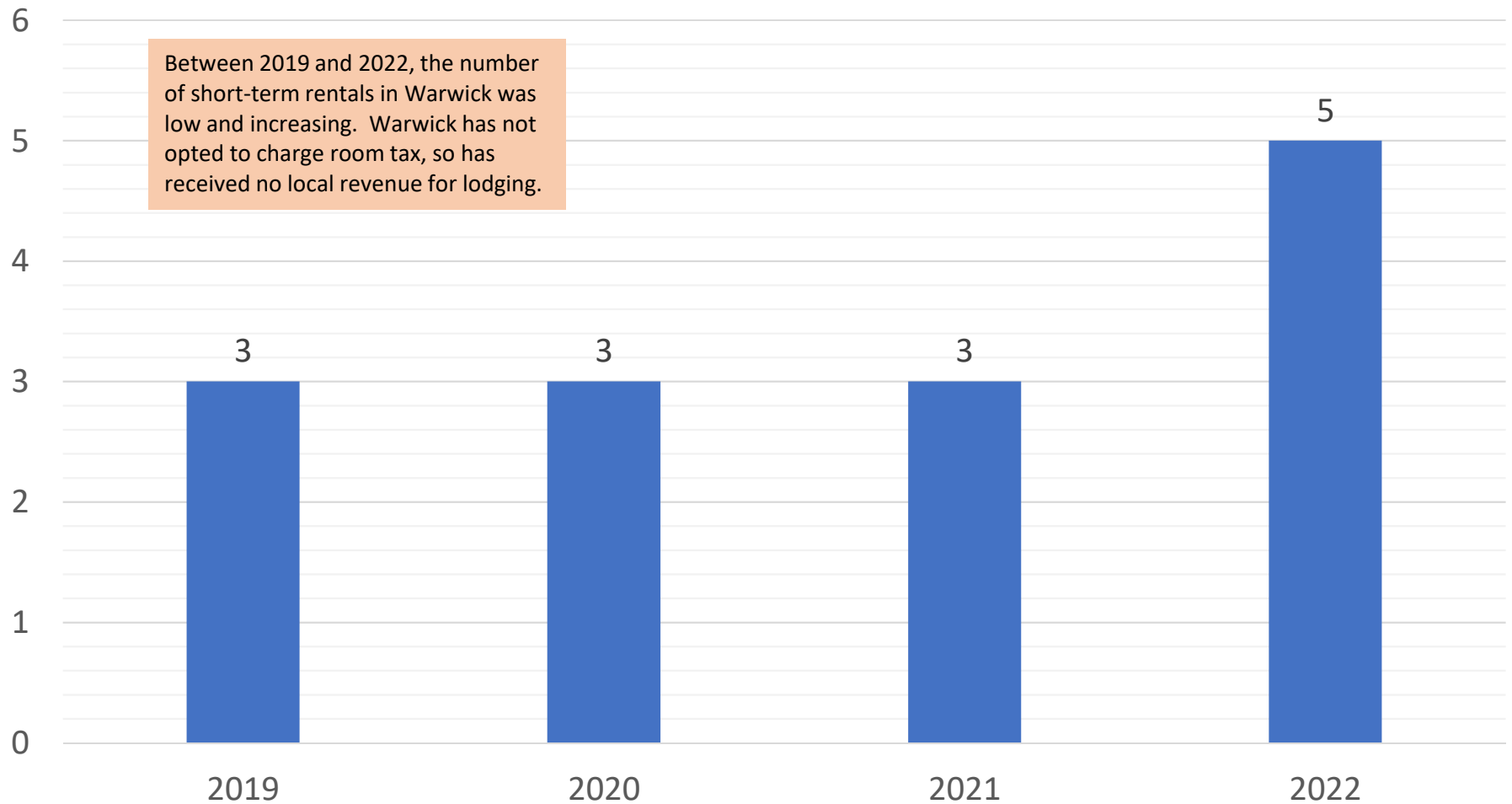
Between 2019 and 2022, the number of short-term rentals in Sunderland was stable and low. Sunderland's room tax rate of 0.06 brought in \$13,159 for the town in that period (all lodging types, not just STRs).

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Warwick, MA 2019 - 2022

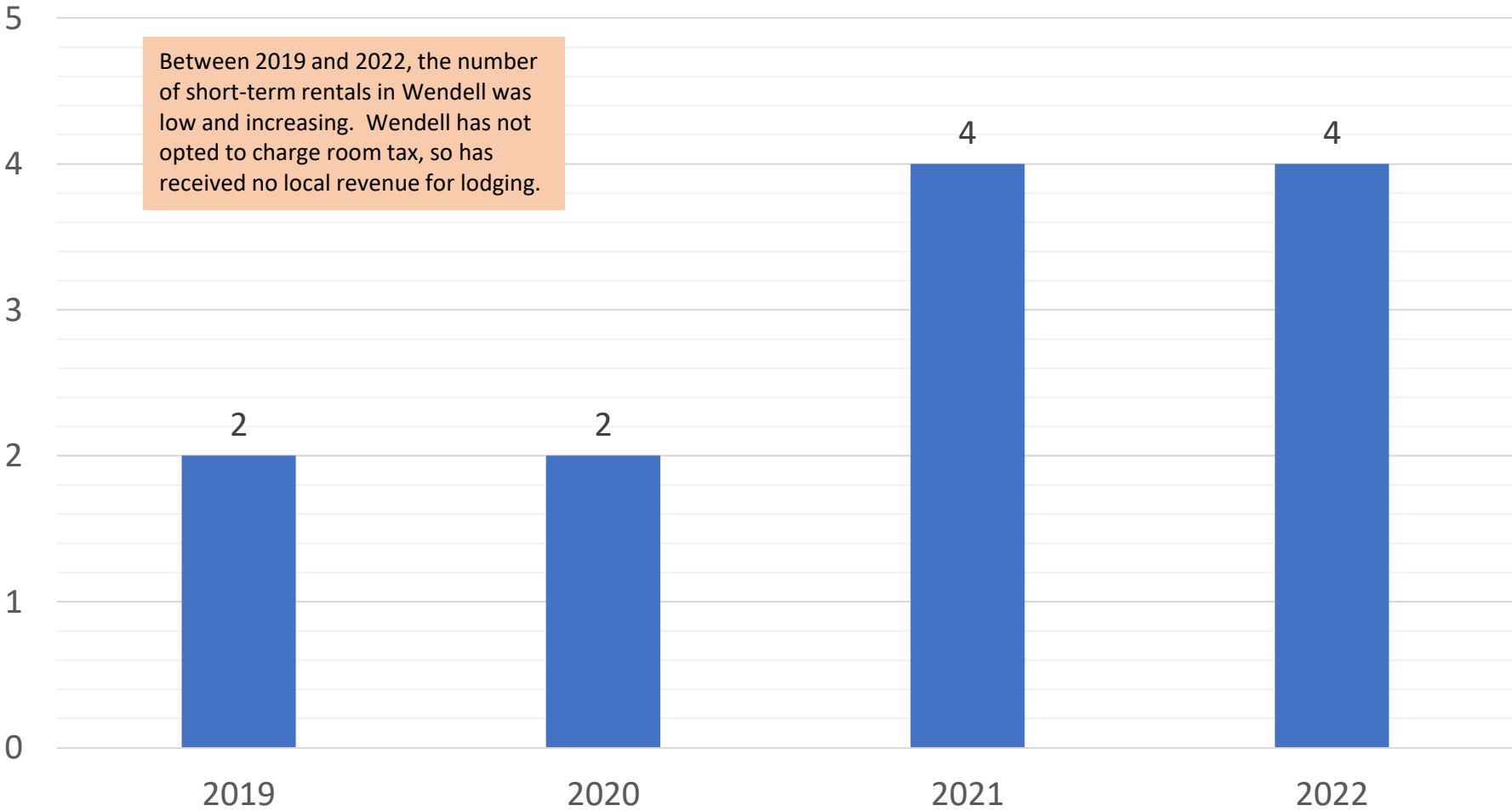


Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.

A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.

MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

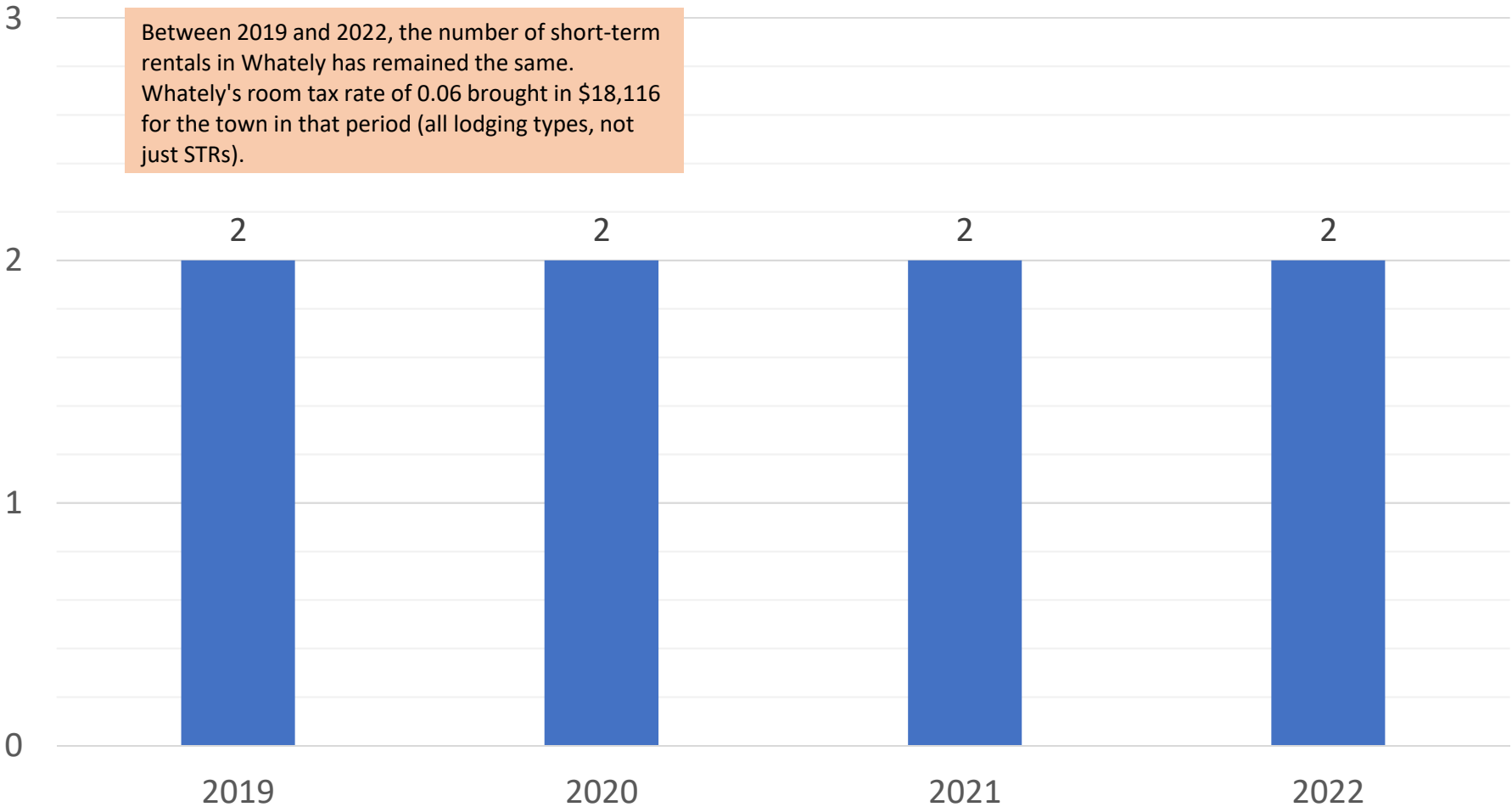
Registered Short-term Rentals in Wendell, MA 2019 - 2022



Between 2019 and 2022, the number of short-term rentals in Wendell was low and increasing. Wendell has not opted to charge room tax, so has received no local revenue for lodging.

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.

Registered Short-term Rentals in Whately, MA 2019 - 2022



Between 2019 and 2022, the number of short-term rentals in Whately has remained the same. Whately's room tax rate of 0.06 brought in \$18,116 for the town in that period (all lodging types, not just STRs).

Data source: Massachusetts Dept. of Revenue, Division of Local Services' Municipal Data Bank.
A short-term rental is an occupied property that is not a hotel, motel, lodging house, or bed and breakfast establishment, where at least one room or unit is rented out by an operator through the use of advance reservations.
MA started requiring STRs to register with the state and start paying state taxes in 2019. Data for 2022 is as of April 15.