

May 6, 2020

**To** Representative Andrew Carlson  
**From** Alexandra Haigler, Legislative Analyst  
 Jared Swanson, Legislative Analyst  
 Pat Dalton, Legislative Analyst  
**Subject** Contents of the H346A6 amendment (author's amendment)

Below is a summary of what each line in the author's amendment accomplishes:

Page and Line(s)	Purpose
1.3 to 1.4	Clarifies that if a portion of an elderly living facility no longer qualifies for the property tax exemption, tax is assessed for the year in which the property no longer qualifies for the property tax exemption.
1.5	Exempts homestead properties from the short-term rental classification.
1.6	Changes the effective date to taxes payable in 2021. The application date for the disabled veteran's market value exclusion for taxes payable in 2020 has already passed.
1.7	Removes the moratorium on new local option sales taxes through 2021.
1.8 to 1.21	Makes a technical correction to ensure that the accommodations intermediary language applies to all local lodging taxes, including those imposed by city charter.  Provides an opt-out of the accommodation intermediaries provision for cities and towns with ten or fewer lodging establishments.
1.22	Technical fix to remove an extra word.
2.1 to 2.2	Removes certain criteria that the working group studying local sales tax criteria uses to assess capital projects.
2.3 to 2.4	Technical fix to remove duplicate language already included in the previous paragraph.
2.5	Changes the due date for the working group's report from November 1, 2021, to July 31, 2021.

AH/JS/PD/mc