

Subject Local lodging tax provisions modified

Authors Coulter

Analyst Alexandra Haigler

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Overview

This bill clarifies that local lodging taxes apply to the entire price charged to consumers by online providers, such as Expedia, Kayak, etc. Allows local governments that collect their own taxes the option of limiting filing requirements for online providers to once per year.

Summary

Section	Description
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1	Authorization.
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States that local lodging taxes apply to the whole price of lodging charged to the customer, including services provided by accommodation intermediaries. "Accommodation intermediaries" are entities that facilitate the sale of lodging and charge a room charge to a customer.

Effective July 1, 2024.

2	Collection.
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Allows a local government that collects its own lodging tax to choose to limit the required filing and remittance of the tax by accommodation intermediaries to once per year.

Requires that the local government provide the intermediaries with geographic and zip code information needed to correctly assess the tax.

Effective July 1, 2024.