

SB0533/869532/3

BY: Budget and Taxation Committee

AMENDMENTS TO SENATE BILL 533

(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 2, strike “Limited Residential Lodging” and substitute “Short-Term Rentals”; in lines 3 and 8, in each instance, strike “hosting” and substitute “short-term rental”; in lines 4 and 9, in each instance, strike “lodging accommodations” and substitute “short-term rentals”; strike beginning with “requiring” in line 4 down through “manner;” in line 7; in line 12, after “(a-1),” insert “(a-2),”; in the same line, strike “and (k)(1)” and substitute “and (l)(1)”; in line 17, strike “11-101(a-2)” and substitute “11-101(k)(1), (l)(5) and (6),”; in the same line, strike “, 11-302,”; and in line 22, strike “(c-2), (c-3), and (c-4)” and substitute “(j-1), (j-2), and (j-3)”.

AMENDMENT NO. 2

On page 2, strike in their entirety lines 9 and 10; and in line 11, strike “**(3)**” and substitute “(2)”.

AMENDMENT NO. 3

On pages 2 and 3, strike in their entirety the lines beginning with line 18 on page 2 through line 3 on page 3, inclusive.

AMENDMENT NO. 4

On page 3, in line 8, strike “or”; in line 9, after “accommodation” insert “;**OR**”

(III) A SHORT-TERM RENTAL”;

after line 6, insert:

(Over)

“(J-1) “SHORT-TERM RENTAL” MEANS THE TEMPORARY USE OF A SHORT-TERM RENTAL UNIT TO PROVIDE ACCOMMODATION TO TRANSIENT GUESTS FOR LODGING PURPOSES IN EXCHANGE FOR CONSIDERATION.

“(J-2) “SHORT-TERM RENTAL PLATFORM” MEANS AN INTERNET-BASED DIGITAL ENTITY THAT:

(1) ADVERTISES THE AVAILABILITY OF SHORT-TERM RENTAL UNITS FOR RENT; AND

(2) RECEIVES COMPENSATION FOR FACILITATING RESERVATIONS OR PROCESSING BOOKING TRANSACTIONS ON BEHALF OF THE OWNER, OPERATOR, OR MANAGER OF A SHORT-TERM RENTAL UNIT.

“(J-3) (1) “SHORT-TERM RENTAL UNIT” MEANS A RESIDENTIAL DWELLING UNIT OR A PORTION OF THE UNIT USED FOR SHORT-TERM RENTALS.

(2) “SHORT-TERM RENTAL UNIT” INCLUDES A SINGLE-FAMILY HOUSE OR DWELLING, A MULTIFAMILY HOUSE OR DWELLING, AN APARTMENT, A CONDOMINIUM, OR A COOPERATIVE.”;

after line 9, insert:

“(l) (1) “Taxable price” means the value, in money, of the consideration of any kind that is paid, delivered, payable, or deliverable by a buyer to a vendor in the consummation and complete performance of a sale without deduction for any expense or cost, including the cost of:

(i) any labor or service rendered;

SB0533/869532/3 Budget and Taxation Committee
Amendments to SB 533
Page 3 of 3

(ii) any material used; or

(iii) any property sold.

(5) “Taxable price” includes, for the sale or use of an accommodation facilitated by an accommodations intermediary OR A SHORT-TERM RENTAL PLATFORM, the full amount of the consideration paid by a buyer for the sale or use of an accommodation, but not including any tax that is remitted to a taxing authority.

(6) “Taxable price” does not include, for the sale or use of an accommodation facilitated by an accommodations intermediary OR A SHORT-TERM RENTAL PLATFORM, a commission paid by an accommodations provider to a person after facilitating the sale or use of an accommodation.”;

and in line 17, strike “HOSTING” and substitute “SHORT-TERM RENTAL”.

AMENDMENT NO. 5

On page 4, strike in their entirety lines 2 through 20, inclusive; and in line 23, strike “HOSTING” and substitute “SHORT-TERM RENTAL”.

AMENDMENT NO. 6

On page 5, strike in their entirety lines 14 through 17, inclusive.