



March 2, 2023

**Re: HB1064, Home Amenity Rentals - Sales and Use Tax Imposed and Local Tax Authorized – SUPPORT**

Chairwoman Atterbeary, Vice Chair Wilkins, and Committee Members:

On behalf of Swimply, I am here today in strong support of HB1064, which adds home amenity rentals to the sales and use tax and authorizes a county or municipality to impose a home amenity rental tax.

Swimply is a home amenity rental platform, which allows homeowners to share underutilized portions of their home with their neighbors. While Swimply has started with the sharing of pools, we are moving towards a platform where all underutilized spaces which are not sleeping quarters can be shared, be it your yard for a dog to run, or sharing your garage for someone to work on their car. We are an extension of the home sharing economy.

The home sharing economy has been growing and evolving since 2008 and with it state and local regulations and taxes must also continue to keep pace. Home amenity rentals do not currently meet any state or local definition for tax purposes. While they are part of the home sharing economy they lack lodging which makes the transient occupancy or hotel tax inapplicable.

Thus, today any local jurisdiction which wants to regulate and, therefore, tax home amenity rentals, much as they do short-term rentals, may not tax such rentals. This bill would change that and put home amenity rentals on the same regulatory ground as short-term rentals.

The bill makes no policy changes. The sales tax portion of the code simply adds a definition of a home amenity rental and includes this new product alongside short-term rentals. While the local authorization simply mirrors the State's Hotel Rental Tax. The only alteration is the reduction in the rates, which have been halved, in order to make the hourly rentals on par with the overnight rentals which by default grant you 20+ hours for the product, while you pay by the hour for home amenity rentals.

We respectfully ask for your support of HB1064.

Thank you,

Cameron Kilberg  
Head of Legal Affairs and Government Relations  
Swimply