

House _____ Amendment NO. _____

Offered By

1 AMEND House Committee Substitute for House Bill No. 608, Page 3, Section 67.5110, Line 62, by
2 inserting immediately after the words "imposed on" the following:

3
4 "rentals facilitated by the facilitation platform for"; and

5
6 Further amend said bill, page, and section, Line 63, by deleting all of said line and inserting in lieu
7 thereof the following:

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9 "occupancy of a guest room in a residential dwelling rental or lodging establishment by a
10 transient guest. A facilitation platform may comply with this requirement by entering into a
11 voluntary agreement with the department and any political subdivision or taxing authority to collect
12 and remit applicable taxes, whether the tax imposed by a sales tax, hotel and motel tax, occupancy
13 tax, tourism tax, or otherwise, and shall be deemed to be in compliance with this section for as long
14 as that agreement is in force. A facilitation platform that is collecting and remitting applicable taxes
15 shall report the taxes and remit the aggregate total amounts of each taxing authority, and shall not be
16 required to list or otherwise identify any individual owners on any return or attachments to a return.
17 A property manager that collects and remits on behalf of an owner taxes imposed on the occupancy
18 of a residential dwelling by a transient guest shall not be considered a facilitation platform. For the
19 purposes of the"; and

20
21 Further amend said bill by amending the title, enacting clause, and intersectional references
22 accordingly.

Action Taken _____ Date _____