

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:

8  
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 of revenue and any political subdivision or taxing  
12 authority to collect and remit applicable taxes, whether the tax imposed by a sales tax, hotel and  
13 motel tax, occupancy tax, tourism tax, or otherwise, and shall be deemed to be in compliance with  
14 this section for as long as that agreement is in force. A facilitation platform that is collecting and  
15 remitting applicable taxes shall report the taxes and remit the aggregate total amounts of each taxing  
16 authority, and shall not be required to list or otherwise identify any individual owners on any return  
17 or attachments to a return. A property manager that collects and remits on behalf of an owner taxes  
18 imposed on the occupancy of a residential dwelling by a transient guest shall not be considered a  
19 facilitation platform. For the purposes of the"; and

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

Action Taken \_\_\_\_\_ Date \_\_\_\_\_