

HB 988 -- RELATING TO TRANSIENT GUESTS

SPONSOR: Frederick

This bill adds owners of residential dwelling rentals to the advisory boards for the lake area business districts. The bill prohibits political subdivisions from enacting or enforcing ordinances that prohibit residential dwelling rentals, or regulate the rentals based solely on their use as a residential dwelling rental. Ordinances in effect prior to January 1, 2018, may be enforced. Definitions for "residential dwelling" and "residential dwelling rental" are provided in the bill. Guests of residential dwelling rentals must pay all applicable taxes imposed by the state or a local taxing entity. An owner or a facilitation platform, which is defined by the bill, must collect and remit any taxes a transient guest is required to pay. Intermediaries that facilitate rentals of residential dwellings that do not meet the definition of a facilitation platform must retain records of rentals and notify transient guests that they are obligated to pay certain taxes. Under the bill, residential dwelling rentals are excluded from the definitions of "time share unit" and "lodging establishment" for purposes of certain laws regulating hotels, motels, and other similar lodging establishments. This bill requires real property used for both a personal residence and as transient housing to be assessed as only residential property.

This bill is similar to HB 608 and HB 632 (2017).