

SENATE COMMITTEE OF REFERENCE REPORT

Chair of Committee

February 15, 2024
Date

Committee on Finance.

After consideration on the merits, the Committee recommends the following:

SB24-024 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation and with a recommendation that it be placed on the consent calendar:

- 1 Amend printed bill, page 2, strike lines 2 through 23.
- 2 Strike pages 3 and 4.
- 3 Page 5, strike lines 1 through 3.
- 4 Renumber succeeding sections accordingly.
- 5 Page 5, line 7, before "**definitions.**" insert "**legislative declaration -**".
- 6 Page 5, line 7, strike "FOR PURPOSES OF LOCAL TAX" and substitute "THE
- 7 GENERAL ASSEMBLY FINDS AND DECLARES THAT:
- 8 (a) LOCAL TAXING JURISDICTIONS MAY IMPOSE A LOCAL LODGING
- 9 TAX;
- 10 (b) LOCAL LODGING TAXES ACROSS LOCAL TAXING JURISDICTIONS
- 11 VARY VASTLY;
- 12 (c) LOCAL TAXING JURISDICTIONS ALSO VARY ON REPORTING
- 13 REQUIREMENTS FOR LOCAL LODGING OPERATORS AND ACCOMMODATION
- 14 INTERMEDIARIES;
- 15 (d) SUCH VARIATION ACROSS LOCAL TAXING JURISDICTIONS IS
- 16 EXCEEDINGLY BURDENSOME ON LOCAL LODGING OPERATORS AND
- 17 ACCOMMODATION INTERMEDIARIES;
- 18 (e) IT IS OF STATEWIDE CONCERN TO HAVE UNIFORMITY ACROSS
- 19 LOCAL TAXING JURISDICTIONS TO PROMOTE ACCURATE COMPLIANCE WITH
- 20 THE COLLECTION AND REMITTANCE OF LOCAL LODGING TAXES; AND
- 21 (f) IT IS ALSO OF STATEWIDE CONCERN TO STANDARDIZE
- 22 REPORTING REQUIREMENTS TO PROMOTE UNIFORM AND CONSISTENT

1 TREATMENT AMONG TAXPAYERS AND PREVENT DISPARATE TAX
2 TREATMENT.

3 (2)(a) FOR PURPOSES OF LOCAL TAX".

4 Renumber succeeding subsections accordingly.

5 Page 5, line 14, strike "NOTHING IN THIS SECTION PROHIBITS A" and
6 substitute:

7 "(b) NOTHING IN THIS SECTION PROHIBITS A".

8 Page 5, line 18, after "BUSINESS." insert "NOTHING IN THIS SECTION
9 PROHIBITS A LOCAL TAXING JURISDICTION FROM REQUESTING AND
10 OBTAINING ADDITIONAL INFORMATION OR DATA FROM A MARKETPLACE
11 FACILITATOR OR AN ACCOMMODATION'S INTERMEDIARY TO BE PROVIDED
12 ON A VOLUNTARY BASIS. NOTHING IN THIS SECTION PROHIBITS A HOME
13 RULE CITY, FOR PURPOSES UNRELATED TO THE ADMINISTRATION OF LOCAL
14 TAXES, FROM PASSING AN ORDINANCE REGULATING A MARKETPLACE
15 FACILITATOR OR AN ACCOMMODATION'S INTERMEDIARY, INCLUDING AN
16 ORDINANCE GOVERNING THE ISSUANCE OF INFORMATION OR DATA BY A
17 MARKETPLACE FACILITATOR OR ACCOMMODATION'S INTERMEDIARY TO
18 THE HOME RULE CITY, UNLESS OTHERWISE PROTECTED BY STATE OR
19 FEDERAL LAW."

20 Page 5, line 18, strike "WITH RESPECT TO ANY SALE, A LOCAL" and
21 substitute:

22 "(c) WITH RESPECT TO ANY SALE IN A LOCAL".

23 Page 5, line 19, after "JURISDICTION" insert "THAT HAS PASSED AN
24 APPLICABLE MARKETPLACE FACILITATOR LAW, A LOCAL TAXING
25 JURISDICTION".

26 Page 5, line 20, strike "MARKETPLACE. A" and substitute "MARKETPLACE
27 WHEN THE MARKETPLACE FACILITATOR IS FILING TAX RETURNS WITH THE
28 LOCAL TAXING JURISDICTION. A LOCAL".

29 Page 5, line 23, strike "FACILITATOR." and substitute "FACILITATOR THAT
30 HAS PROVIDED THE MARKETPLACE SELLERS, MULTICHANNEL SELLERS, OR
31 LODGING SUPPLIERS CONFIRMATION THAT THE MARKETPLACE
32 FACILITATOR IS RESPONSIBLE FOR REMITTING TAX. NOTHING IN THIS
33 SECTION PROHIBITS A LOCAL TAXING JURISDICTION FROM AUDITING OR
34 OTHERWISE ASSESSING TAX AGAINST MARKETPLACE SELLERS,
35 MULTICHANNEL SELLERS, OR LODGING SUPPLIERS IF THE LOCAL TAXING
36 JURISDICTION HAS NOT PASSED AN APPLICABLE MARKETPLACE

1 FACILITATOR LAW OR THE MARKETPLACE FACILITATOR HAS FAILED TO
2 CONFIRM THAT IT REMITS THE TAX."

3 Page 5, after line 25 insert:

4 "(a) "ACCOMMODATIONS INTERMEDIARY" MEANS A MARKETPLACE
5 FACILITATOR, AS DEFINED IN SECTION 39-26-102 (5.9), WHO FACILITATES
6 THE SALES OF TRANSIENT LODGING CONSIDERED TO BE A SALE UNDER
7 SECTION 39-26-102 (11) OR A SHORT-TERM RENTAL UNIT.

8 (b) "LOCAL TAXING JURISDICTION" MEANS ANY LOCAL TAXING
9 JURISDICTION FOR WHICH THE DEPARTMENT OF REVENUE DOES NOT
10 COLLECT, ADMINISTER, AND ENFORCE A LOCAL LODGING TAX.

11 (c) "LODGING SUPPLIER" MEANS AN OPERATOR OF A FACILITY
12 PROVIDING ROOMS OR ACCOMMODATIONS FOR OVERNIGHT USE FURNISHED
13 TO ANY PERSON WHO, FOR CONSIDERATION, USES, POSSESSES, OCCUPIES OR
14 HAS THE RIGHT TO USE, POSSESS, OR OCCUPY ANY SUCH ROOM OR
15 ACCOMMODATION IN A HOTEL, APARTMENT HOTEL, LODGING HOUSE,
16 MOTEL, MOTOR HOTEL, GUEST HOUSE, GUEST RANCH, RESORT, MOBILE
17 HOME, MOBILE HOME PARK, AUTO COURT, INN, TRAILER COURT, TRAILER
18 PARK, HOTEL, OR SHORT-TERM RENTAL UNDER ANY CONCESSION, PERMIT,
19 LEASE, CONTRACT, OR LICENSE TO USE OR ANY OTHER SIMILAR
20 ARRANGEMENT."

21 Reletter succeeding paragraphs accordingly.

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