

HB 2457 -- RESIDENTIAL DWELLING RENTALS

SPONSOR: Anderson

This bill prohibits political subdivisions from imposing a fee or enacting an ordinance that prohibits residential dwelling rentals after August 28, 2018. The bill prohibits political subdivisions from enforcing an ordinance that prohibits residential dwelling rentals after August 28, 2019.

This bill clarifies that sales taxes, tourism taxes, and other taxes on the use of hotels and motels shall also apply to guests of residential dwelling rentals. An owner, or a facilitation platform if one is used, 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. Some of the provisions of this bill relating to taxes and the requirements of facilitation platforms and marketing platforms will not go into effect until January 1, 2019.

This bill is similar to HB 608 (2017) and SB 1117 (2016).