

SB024\_L.005

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB24-024 be amended as follows:

1 Amend printed bill, page 5, line 18, strike "SALE," and substitute "SALE  
2 IN".

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

6 Page 5, line 20, strike "MARKETPLACE. A" and substitute "MARKETPLACE  
7 WHEN THE MARKETPLACE FACILITATOR IS FILING TAX RETURNS WITH THE  
8 LOCAL TAXING JURISDICTION. A LOCAL".

9 Page 5, line 23, strike "FACILITATOR." and substitute "FACILITATOR THAT  
10 HAS PROVIDED THE MARKETPLACE SELLERS, MULTICHANNEL SELLERS, OR  
11 LODGING SUPPLIERS CONFIRMATION THAT THE MARKETPLACE  
12 FACILITATOR IS RESPONSIBLE FOR REMITTING TAX. NOTHING IN THIS  
13 SECTION PROHIBITS A LOCAL TAXING JURISDICTION FROM AUDITING OR  
14 OTHERWISE ASSESSING TAX AGAINST MARKETPLACE SELLERS,  
15 MULTICHANNEL SELLERS, OR LODGING SUPPLIERS IF THE LOCAL TAXING  
16 JURISDICTION HAS NOT PASSED AN APPLICABLE MARKETPLACE  
17 FACILITATOR LAW OR THE MARKETPLACE FACILITATOR HAS FAILED TO  
18 CONFIRM THAT IT REMITS THE TAX.".

19 Page 5, after line 25 insert:

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

24 (b) "LODGING SUPPLIER" MEANS AN OPERATOR OF A FACILITY  
25 PROVIDING ROOMS OR ACCOMMODATIONS FOR OVERNIGHT USE FURNISHED  
26 TO ANY PERSON WHO, FOR CONSIDERATION, USES, POSSESSES, OCCUPIES OR  
27 HAS THE RIGHT TO USE, POSSESS, OR OCCUPY ANY SUCH ROOM OR  
28 ACCOMMODATION IN A HOTEL, APARTMENT HOTEL, LODGING HOUSE,  
29 MOTEL, MOTOR HOTEL, GUEST HOUSE, GUEST RANCH, RESORT, MOBILE  
30 HOME, MOBILE HOME PARK, AUTO COURT, INN, TRAILER COURT, TRAILER  
31 PARK, HOTEL, OR SHORT-TERM RENTAL UNDER ANY CONCESSION, PERMIT,  
32 LEASE, CONTRACT, OR LICENSE TO USE OR ANY OTHER SIMILAR  
33 ARRANGEMENT.".

34 Reletter succeeding paragraphs accordingly.

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