

SB024\_L.002

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

SB24-024 be amended as follows:

- 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 20, before "TAXING" insert "LOCAL".
- 6 Page 5, after line 25, insert:
  - 7 "(a) "LOCAL TAXING JURISDICTION" MEANS ANY LOCAL TAXING
  - 8 JURISDICTION FOR WHICH THE DEPARTMENT OF REVENUE DOES NOT
  - 9 COLLECT, ADMINISTER, AND ENFORCE A LOCAL LODGING TAX."
- 10 Reletter succeeding paragraphs accordingly.
- 11 Page 5, line 7, before "**definitions.**" insert "**legislative declaration -**".
- 12 Page 5, line 7, strike "FOR PURPOSES OF LOCAL TAX" and substitute "THE
- 13 GENERAL ASSEMBLY FINDS AND DECLARES THAT:
  - 14 (a) LOCAL TAXING JURISDICTIONS MAY IMPOSE A LOCAL LODGING
  - 15 TAX;
  - 16 (b) LOCAL LODGING TAXES ACROSS LOCAL TAXING JURISDICTIONS
  - 17 VARY VASTLY;
  - 18 (c) LOCAL TAXING JURISDICTIONS ALSO VARY ON REPORTING
  - 19 REQUIREMENTS FOR LOCAL LODGING OPERATORS AND ACCOMMODATION
  - 20 INTERMEDIARIES;
  - 21 (d) SUCH VARIATION ACROSS LOCAL TAXING JURISDICTIONS IS
  - 22 EXCEEDINGLY BURDENSOME ON LOCAL LODGING OPERATORS AND
  - 23 ACCOMMODATION INTERMEDIARIES;
  - 24 (e) IT IS OF STATEWIDE CONCERN TO HAVE UNIFORMITY ACROSS
  - 25 LOCAL TAXING JURISDICTIONS TO PROMOTE ACCURATE COMPLIANCE WITH
  - 26 THE COLLECTION AND REMITTANCE OF LOCAL LODGING TAXES; AND
  - 27 (f) IT IS ALSO OF STATEWIDE CONCERN TO STANDARDIZE
  - 28 REPORTING REQUIREMENTS TO PROMOTE UNIFORM AND CONSISTENT
  - 29 TREATMENT AMONG TAXPAYERS AND PREVENT DISPARATE TAX
  - 30 TREATMENT.
  - 31 (2) FOR PURPOSES OF LOCAL TAX".

1 Renumber succeeding subsections accordingly.

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