

HOTEL INTERMEDIARIES—LODGING TAX PROPOSAL
DRAFT—FOR DISCUSSION PURPOSES ONLY

1. Definitions
 - a. “Accommodations” includes any room, lodging site, campsite, or other location intended for overnight accommodations.
 - b. “Accommodations provider” means any person that furnishes accommodations to another for a consideration. The term “furnishes” includes the sale of use or possession, or the sale of the right to use or possess.
 - c. “Accommodations intermediary” means any person other than an accommodations provider that sells accommodations for a price other than the seller’s price paid for the accommodations. For purposes of this definition, the terms “sells” and “seller” include brokering, coordinating, or in any other way arranging for the purchase of or use or right to use accommodations by a purchaser from an accommodations provider.
 - d. “Accommodations vendor” means any person selling accommodations. Accommodations vendors include accommodations intermediaries and accommodations providers.
2. Tax imposed
 - a. Sales tax and transient accommodations tax is/are imposed on the full retail price of all accommodations including that retained by the accommodations intermediary for arranging the accommodations. Such taxes shall be paid by every purchaser of accommodations and shall be collected and remitted by every accommodations vendor. Sales tax charged pursuant to this paragraph shall be stated as a separate and distinct item on the customer’s invoice as required by [insert your state law].
 - b. An accommodations intermediary shall pay all applicable taxes on the price it paid to an accommodations provider.
 - c. Every accommodations vendor shall be liable and responsible for the collection of the tax imposed by paragraph (a) of this subsection. The failure of an accommodations vendor to collect such taxes shall not relieve the vendor of its liability to remit such taxes as it should have collected.
3. Remittance of tax
 - a. All tax collected or required to be collected under this section shall be remitted to the [appropriate state collecting agency] pursuant to [reference normal remittance section].
 - b. Notwithstanding paragraph (a) of this subsection (3), an accommodations intermediary may remit the tax it has collected or should have collected pursuant to paragraph (2)(a) for sales of accommodations at each accommodations provider directly to that accommodations provider.
 - i. An accommodations intermediary may elect to remit all taxes it has collected for sales made for all accommodations providers that are subject to the same tax jurisdictions to a single accommodations provider **also(?)** subject to those tax jurisdictions. However, the records of the accommodations intermediary shall be sufficient to demonstrate that tax was collected and remitted

- charged if the intermediary charged tax at the rate charged to it by the accommodations vendor.
- b. For accommodations providers, it shall be sufficient that the provider remitted all tax collected from all accommodations vendors paid to the provider pursuant to subsection (3) of this section. No assessment shall be made against an accommodations provider on the basis of an under collection of tax by an unrelated accommodations vendor.
 - c. For accommodations providers, it shall be sufficient that the provider maintains such books and records as to demonstrate that all amounts paid to it by any accommodations intermediary was appropriately remitted to [the appropriate tax collecting agencies]. No accommodations provider shall be accountable to establish or maintain books and records regarding the payment of tax from a retail consumer to an accommodations intermediary.

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