

December 27, 2011

Multistate Tax Commission  
444 North Capitol Street, NW, Suite 425  
Washington, DC 20001

Dear Officers and Executive Committee Members:

On behalf of the Board of Directors and members of the Washington Lodging Association (WLA), I am writing to thank you and the members of the Uniformity Subcommittee on Sales and Use Tax for convening an august group of lodging industry leaders to work with you in developing a thoughtful approach to the issue of collecting and remitting lodging taxes by accommodations intermediaries.

Because many state and local legislative bodies have begun to update their tax codes regarding hotel booking transactions being undertaken by third parties, the Multistate Tax Commission (MTC) model language on the *Collection and Remittance of Lodging Taxes by Accommodations Intermediaries* is critically important as it will provide a consistent and widely accepted best practice platform from which legislative bodies can develop thoughtful legislation. We are particularly supportive of the safe harbor provisions included for the lodging industry that do not hold hotels liable should an intermediary fail to provide the appropriate amount of taxes to hotels for remittance to taxing jurisdictions.

We support the model language that was unanimously approved on November 29 by the Uniformity Subcommittee on Sales and Use Tax -- but we're concerned about a delay in Executive Committee action until the next scheduled in-person meeting in May. As you know, several legislative sessions across the country, including Washington State's, begin in just a couple of weeks and many are considering legislation on this issue. The lodging industry is prepared to present the MTC model language as the best option for states to adopt in creating tax equity across booking channels, but a "draft" will not provide us with the necessary weight of a final adopted model statute.

We ask that the Executive Committee take immediate action to ensure that, as legislatures convene, there is no ambiguity on the MTC's stance on the issue. Inaction could surely be interpreted as a lack of consensus.

Therefore, on behalf of our members, we respectfully request the Executive Committee approve this model legislation just as soon as possible. Please call upon WLA and the American Hotel & Lodging Association as resources to support expedited movement of this model to final passage. Please accept our thanks for your consideration of this request.

Sincerely,

  
Jan Simon Aridj  
President and CEO

December 28, 2011

Multistate Tax Commission  
Headquarters Office  
444 North Capitol Street, NW, Suite 425  
Washington DC 20001

On behalf of the Ohio Hotel & Lodging Association, we would like to thank you and the Uniformity Subcommittee on Sales and Use Tax for your thoughtful approach to the collection and remittance of lodging taxes by accommodations intermediaries, also known as online travel companies (OTC's).

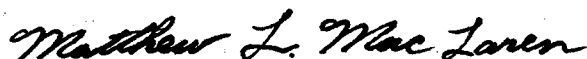
Many legislative bodies, both state and local, have begun to update their tax codes regarding hotel booking transactions being undertaken by OTC's. The MTC model language on the Collection and Remittance of Lodging Taxes by Accommodations Intermediaries will provide a consistent platform off which legislative bodies acting in this space can work to properly craft thoughtful legislation. Most notably, we support the safe harbor provisions included for the lodging industry that do not hold hotels liable should an intermediary fail to provide the appropriate amount of taxes to hotels for remittance to taxing jurisdictions.

While we support the model language that was unanimously approved on November 29, 2011 by the Uniformity Subcommittee on Sales and Use Tax, we're concerned about the delay in Executive Committee action until your next scheduled meeting in May. Several legislative sessions across the Country, including Ohio's, begin in January, and many states are looking to legislate on this issue. The Lodging industry is prepared to present the MTC model language as the best option for creating tax equity across booking channels, but a "draft" does not hold as much clout as a final, vetted, and approved model statute.

We believe Executive Committee action before January legislative sessions begin would ensure there is no ambiguity around the MTC's stance on the issue, whereas inaction could be portrayed as a lack of consensus. We also believe having a final, approved draft will carry more authority and demonstrate the soundness of the product to legislatures, giving them more confidence in using the model.

We respectfully request the Executive Committee look to convene a conference call or other means by which to approve this model legislation and have the final product available for public use as soon as possible – preferably before the start of legislative sessions nationwide.

Respectfully Submitted,



Matthew L. MacLaren, Esq.  
Executive Director  
Ohio Hotel & Lodging Association



# Maine Innkeepers Association

REPRESENTING MAINE'S BED & BREAKFAST, CAMPS, COTTAGES, HOTELS, INNS, MOTELS & RESORTS SINCE 1921

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December 20, 2011

Multistate Tax Commission  
444 North Capitol Street, NW  
Suite 425  
Washington, DC 20001

Dear Officers and Executive Committee Members:

On behalf of the Maine Innkeepers Association, we would like to thank you and the Uniformity Subcommittee on Sales and Use Tax for your work to develop a model statute for the tax treatment of online travel companies (OTC'S.) We are represented in this process by the American Hotel & Lodging Association (AH&LA) and appreciate the opportunity they were given to share our concerns as model legislation around third party taxation was drafted.

As you know, many legislative bodies—both state and local—have begun to update their tax codes regarding hotel booking transactions being undertaken by third parties. The MTC model language on the *Collection and Remittance of Lodging Taxes by Accommodations Intermediaries* will provide a consistent platform off which legislative bodies acting in this space can work to properly craft thoughtful legislation. Most notably, we support the safe harbor provisions included for the lodging industry that do not hold hotels liable should an intermediary fail to provide the appropriate amount of taxes to hotels for remittance to taxing jurisdictions.

While we support the model language that was unanimously approved on November 29 by the Uniformity Subcommittee on Sales and Use Tax, we're concerned about a delay in Executive Committee action until your next scheduled in-person meeting in May. As you know, several legislative sessions across the country begin in January, and many states are looking to legislate in this space.

We respectfully request the EC look to convene a conference call or other means by which to approve this model legislation and have the final product available for public use as soon as possible—preferably before the start of legislative sessions nationwide. We've been pleased to be consulted throughout the process, and again offer to be a resource in any way to support the expedited movement of this model to final passage. Thank you for your consideration of the request.

Sincerely,



Greg Dugal

Executive Director



TENNESSEE HOSPITALITY ASSOCIATION

December 21, 2011

Multistate Tax Commission  
444 North Capitol Street, NW  
Suite 425  
Washington, DC 20001

Dear Officers and Executive Committee Members:

On behalf of the Tennessee Hospitality Association (TnHA), thank you and the Uniformity Subcommittee on Sales and Use Tax for all of your work on the collection and remittance of lodging taxes by accommodations intermediaries. We were pleased to be included in dialog and appreciate the opportunity to share our concerns.

Over the past several years, many legislative bodies—both state and local—have begun to update their tax codes regarding hotel booking transactions being undertaken by third parties. The MTC model language on the *Collection and Remittance of Lodging Taxes by Accommodations Intermediaries* will provide a consistent platform off which legislative bodies acting in this space can work to properly craft thoughtful legislation. Most notably, we support the safe harbor provisions included for the lodging industry that do not hold hotels liable should an intermediary fail to provide the appropriate amount of taxes to hotels for remittance to taxing jurisdictions.

While we support the model language that was unanimously approved on November 29 by the Uniformity Subcommittee on Sales and Use Tax, we're concerned about a delay in Executive Committee action until your next scheduled in-person meeting in May. As you know, several legislative sessions across the country begin in January, and many states are looking to legislate in this space. The Lodging industry is prepared to present the MTC model language as the best option for creating tax equity across booking channels, but a "draft" does not hold as much clout as a final, vetted, and approved model statute.

We believe Executive Committee action before January legislative sessions begin would ensure there is no ambiguity around the MTC's stance on the issue, whereas inaction could be portrayed as a lack of consensus. We also believe having a final, approved draft will carry more authority and demonstrate the soundness of the product off which legislatures can work, giving them more confidence in using the model.

**Tennessee Hospitality Association**

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www.tnhospitality.net • www.tnhospitalityvotes.com



TENNESSEE HOSPITALITY ASSOCIATION

We respectfully request the Executive Committee to convene a conference call or other means by which to approve this model legislation and have the final product available for public use as soon as possible—preferably before the start of legislative sessions nationwide.

Please consider TnHA, our national partner AH&LA and our membership to be a resource in any way to support the expedited movement of this model to final passage. Thank you for your consideration of the request.

Sincerely,

Greg Adkins  
CEO - TnHA

**Tennessee Hospitality Association**

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[www.tnhospitality.net](http://www.tnhospitality.net) • [www.tnhospitalityvotes.com](http://www.tnhospitalityvotes.com)