

TAXATION OF SHORT-TERM LODGING

Senator **J. Stuart Adams** proposes the following amendments:

1. *Page 157, Lines 4834 through 4844:*

- 4834 possession, use, or occupancy of the short-term lodging;
- 4835 (C) remit to the commission **, by electronic means in a manner prescribed by the commission,** the
- 4836 tax ~~{described in Subsection (3)(i)(i)(A)}~~ **due** on the
- 4837 short-term lodging intermediary charge; and
- 4837 (D) remit to the short-term lodging operator the tax due on the short-term lodging
- 4838 operator charge;
- 4839 (ii) the short-term lodging operator shall **, by electronic means in a manner prescribed by the**
- 4840 **commission,** remit to the commission the tax due on the
- 4840 short-term lodging operator charge;
- 4841 (iii) the commission may not require:
- 4842 (A) a short-term lodging operator to remit a tax on a short-term lodging intermediary
- 4843 charge that was not remitted to the ~~{short-term lodging operator}~~ **commission** by the short-term
- 4844 lodging
- 4844 intermediary; or