

**SB 5850 - DIGEST**

Removes the lodging excise tax exemption for premises with fewer than sixty lodging units and imposes an excise tax on the sale of or charge made for the furnishing of a vacation rental, a home-sharing arrangement, or other compensated use or occupancy of all or a portion of a dwelling or dwelling unit, for a continuous period of less than one month, regardless of whether the dwelling or dwelling unit is also occupied by its owner.