

HB 2015-S - DIGEST

(SUBSTITUTED FOR - SEE 2ND SUB)

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.