

HB 1590-FN-A-LOCAL - VERSION ADOPTED BY BOTH BODIES

11Feb2016... 0287h
05/12/2016 1802s
1June2016... 2069CofC
1June2016... 2164EBA

2016 SESSION

16-2576
09/10

HOUSE BILL ***1590-FN-A-LOCAL***

AN ACT relative to taxation of short-term rentals.

SPONSORS: Rep. Butler, Carr. 7; Sen. Fuller Clark, Dist 21

COMMITTEE: Commerce and Consumer Affairs

AMENDED ANALYSIS

This bill requires advertisements of short-term rentals to display the meals and rooms license number of the operator.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears [~~in brackets and struck through~~].
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Sixteen

AN ACT relative to taxation of short-term rentals.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 1 New Paragraph; Meals and Rooms Tax; Definition of Short-Term Rental. Amend RSA 78-A:3
2 by inserting after paragraph XIX the following new paragraph:

3 XX. "Short-term rental" means the rental of one or more rooms in a residential unit for
4 occupancy for tourist or transient use for less than 185 consecutive days.

5 2 New Section; Meals and Rooms Tax; Advertisements of Short-Term Rentals. Amend RSA 78-
6 A by inserting after section 4 the following new section:

7 78-A:4-a Advertisements of Short-Term Rentals. Any advertisement for a short-term rental by
8 print, display, publication, distribution, or online listing offering a short-term rental shall include
9 the meals and rooms license number of the operator, as defined in RSA 78-A:3, IV. Violation of the
10 provisions of this section may result in a warning from the department of revenue administration
11 that the operator's license may be revoked, suspended, or denied. The warning shall include
12 notification to the operator of his or her obligation to obtain a meals and rooms license and pay the
13 meals and rooms tax under this chapter. Subsequent violations of the provisions of this section may
14 constitute sufficient cause for revocation, suspension, or denial of license. Nothing in this section
15 shall be construed to change or alter the nature of the use of a property for the purpose of
16 determining compliance with a local zoning ordinance.

17 3 Effective Date. This act shall take effect 60 days after its passage.

HB 1590-FN-A-LOCAL- FISCAL NOTE

AN ACT relative to taxation of short-term rentals.

FISCAL IMPACT:

The Department of Revenue Administration states this bill, **as amended by the Senate (Amendment #2016-1802s)**, will have no fiscal impact on state, county and local revenue or expenditures.

METHODOLOGY:

The Department of Revenue Administration states there is no fiscal impact from this bill as it only requires meals and rentals operators who advertise their short term rental business to display their meals and rentals license number in the advertisement.