

STATEMENT OF PURPOSE

RS28137 / H0012

This bill relates to sales tax. The bill adds language to the short-term rental statutes, 63-1803 and 63-1804, Idaho Code to clarify that short-term Idaho real property rentals are not subject to the marketplace facilitator statutes. The 2017 short term rental statute, enacted with HB 216, contains a requirement for property owners to register, collect, and remit taxes - including sales tax, travel and convention, and any local-option taxes applicable.

HB 259, the Marketplace Facilitator and Remote Retailer enacted in 2019 created a new separate registration required for marketplace facilitators and remote retailers. Short-term rental property owners are confused about whether HB 259 applies to them. This will eliminate that confusion.

FISCAL NOTE

There is no fiscal impact to this bill. The same amount of tax is due; this is a clarification of how those taxes are administered and collected.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).