



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 1810

PRINTERS NO. 3679

PRIME SPONSOR: Heffley

### COST / (SAVINGS)

FUND	FY 2017/18	FY 2018/19
General Fund	\$0	See Fiscal Impact

**SUMMARY:** House Bill 1810, Printer's Number 3679, amends Title 48 (Lodging and Housing) providing for hosting platforms in lodging.

**ANALYSIS:** House Bill 1810 adds Chapter 14 (Hosting Platforms) requiring a hosting platform to register with the Department of Revenue before conducting business with a host or hotel located in the Commonwealth. A "hosting platform" is defined as a publicly accessible Internet website on which an owner or lessee of a residential unit or hotel may advertise and conduct a transaction for the rental of a residential unit or hotel room. When registering, a hosting platform shall provide a list of the hosts and hotels it conducts business with that are required to collect the hotel occupancy tax and room rental tax. Such lists shall be updated on a quarterly basis on a date and form prescribed by the department. A hosting platform is subject to a penalty of \$1,000 per listing for failure to register within 60 days and \$1,000 per listing for failure to update the list. The department shall provide county treasurers with the names of the registered hosting platforms, a list of the hosts in the county and all updated host and hotel lists. County treasurers must provide this information to any political subdivision within the county that requests the information. Information required under the act, except for addresses, is considered a public record under the Right-to-Know law.

The act shall take effect in 180 days.

**FISCAL IMPACT:** Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds. Additional revenues may be realized by the Commonwealth and political subdivisions to the extent that owners and hotels are currently utilizing hosting platforms to rent residential units and hotel rooms within the Commonwealth and not collecting and remitting the hotel occupancy tax or room rental tax due.

**PREPARED BY:** Ritchie LaFaver  
House Appropriations Committee (R)

**DATE:** June 12, 2018

*Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.*