

HB 1068 - AS INTRODUCED

2026 SESSION

26-2347

07/06

HOUSE BILL **1068**

AN ACT relative to the meaning of occupants and occupancy as it pertains to meals and rooms taxation.

SPONSORS: Rep. Stavis, Graf. 13; Rep. Burroughs, Carr. 2; Rep. Cloutier, Sull. 6; Rep. Colby, Merr. 9; Rep. Gilman, Rock. 11; Rep. Grund, Hills. 34; Rep. Maggiore, Rock. 23; Rep. Preece, Hills. 17

COMMITTEE: Ways and Means

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ANALYSIS

This bill modifies the meaning of "hotel" and alters the scope of terms of occupancy as they pertain to meals and rooms taxes.

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Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

STATE OF NEW HAMPSHIRE

*In the Year of Our Lord Two Thousand Twenty-Six*

AN ACT                    relative to the meaning of occupants and occupancy as it pertains to meals and rooms taxation.

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

1            1 Taxation; Tax on Meals and Rooms; Definitions. Amend RSA 78-A:3, VII to read as follows:

2            VII. "Hotel" means an establishment which holds itself out to the public by offering sleeping  
3 accommodations for rent, whether or not the major portion of its operating receipts is derived from  
4 sleeping accommodations. The term includes, but is not limited to, inns, motels, tourist homes and  
5 cabins, ski dormitories, ski lodges, lodging homes, rooming houses, furnished room houses, boarding  
6 houses, private clubs, hostels, cottages, camps, chalets, barracks, dormitories, **rooms or private**  
7 **homes advertised and rented using online platforms**, and apartments.

8            2 Taxation; Tax on Meals and Rooms; Definitions. Amend RSA 78-A:3, XI to read as follows:

9            XI. "Occupancy" means the use or possession, or the right to the use or possession, of any  
10 room in a hotel, **home, apartment offering sleeping accommodations, or short-term rental** for  
11 any purpose, or the right to the use or possession of the furnishings or to the services and  
12 accommodations accompanying the use and possession of a room.

13            3 Taxation; Tax on Meals and Rooms; Definitions. Amend RSA 78-A:3, XII to read as follows:

14            XII. "Occupant" means any person who, for rent paid, uses, possesses, or has a right to use  
15 or possess any room in a hotel, **home, apartment offering sleeping accommodations, or short-**  
16 **term rental** under any lease, concession, permit, right of access, license, or agreement **for less than**  
17 **185 days**. The term does not include a permanent resident.

18            4 Taxation; Tax on Meals and Rooms; Definitions. Amend RSA 78-A:3, XIII to read as follows:

19            XIII. "Operator" means any person operating a hotel, **or a short-term rental**, charging for  
20 a taxable meal, or receiving gross rental receipts, whether as owner or proprietor or lessee, or  
21 otherwise. The term operator shall include a rental facilitator and a room facilitator.

22            5 Taxation; Tax on Meals and Rooms; Definitions. Amend RSA 78-A:3, XXIII to read as follows:

23            XXIII. "Short-term rental" means the rental of one or more rooms **or accessory dwelling**  
24 **units** in a residential unit, **home, or apartment** for occupancy for tourist or transient use for less  
25 than 185 consecutive days.

26            6 Effective Date. This act shall take effect 60 days after its passage.