

Amendment to HB 1590-FN-A-LOCAL

1 Amend the title of the bill by replacing it with the following:

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3 AN ACT relative of taxation of short-term rentals.

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5 Amend the bill by replacing all after the enacting clause with the following:

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7 1 New Paragraph; Meals and Rooms Tax; Definition of Short-Term Rental. Amend RSA 78-A:3
8 by inserting after paragraph XIX the following new paragraph:

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

11 2 New Section; Meals and Rooms Tax; Advertisements of Short-Term Rentals. Amend RSA 78-
12 A by inserting after section 4 the following new section:

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

23 3 Effective Date. This act shall take effect 60 days after its passage.

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AMENDED ANALYSIS

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