

# New Hampshire Department of Revenue Administration

## Fiscal Note Quick Guide

16-2576

**HB 1590-FN-A-LOCAL**, *relative to the regulation and taxation of short-term rental businesses.*

House Commerce and Consumer Affairs Committee

Section 1 of this proposed bill amends the definition of hotel under RSA 78-A:3, III to include short-term rental businesses as defined in RSA 353:11.

Section 2 of this proposed bill expands the definition of operator to include short-term rental businesses as defined in RSA 353:11 and specifies that the entity advertising the rental will be considered the operator who is responsible for collecting the Meals and Rooms Tax in instances where both the owner and advertiser of the rental unit are registered short-term rental businesses.

Section 3 of this proposed bill amends RSA 353 by adding a new section for Regulation of Short-Term Rental Businesses. Short-term rental businesses must register as a business with the secretary of state. Short-term rental businesses that offer short-term rentals on the internet shall post, as part of the application process, that short-term rentals are required to register as a business and pay the meals and rooms tax. Short-term rental businesses that offer short-term rentals on the internet shall also submit a report of all NH businesses that list through the platform, including registration number and contact information on a quarterly basis to the NH Department of Revenue Administration (DRA).

This bill will go into effect January 1, 2017.