

## STATEMENT OF PURPOSE

RS29037 / H0471

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 help will eliminate that confusion.

## FISCAL NOTE

This legislation will have no impact on the state's General fund or any dedicated fund or federal fund because the same amount of tax is due; this is a clarification of the statute language covering how those taxes are administered and collected.

### Contact:

Tom Shaner  
Idaho State Tax Commission  
(208) 334-7518

**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).**