

STATEMENT OF PURPOSE

RS31214 / H0506

This legislation clarifies existing Idaho law protecting the private property rights of Idaho homeowners by ensuring the right to rent their property is maintained. This legislation protects property owners by allowing local governments to regulate short-term rentals only in cases where it is in the interest of public health and safety. In addition, the legislation calls for safety disclosures by property owners and allows for local jurisdictions to license short-term rentals.

FISCAL NOTE

Currently, short-term rental marketplaces in Idaho collect and remit the Idaho sales tax, the Idaho “bed tax” and any taxes applied by a resort city or auditorium district. It is difficult to know the full extent of the fiscal impact of this legislation, however, clarifying existing law will produce more revenue for the taxes already being collected and remitted by the short-term rental marketplaces.

Contact:

Representative Jordan Redman
(208) 332-1000

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).