

State Short-Term Rental Tax Rate Chart – November 2018¹



State	Maximum Rate (%)	Comments	Source
Alabama	5.00%	<p><i>Owner/Operator</i></p> <p>A lodgings tax of 5.0 % is imposed in the 16-county Alabama mountain lakes area. The rate in all other Alabama counties is 4.0%. The lodgings tax applies to all charges made for the use of rooms, lodgings, or other accommodations, including charges for personal property used or services furnished in the accommodations, by every person who is engaged in the business of furnishing accommodations to transients for less than 180 continuous days.</p> <p>The lodgings tax is due and payable in monthly installments on or before the twentieth day of the month following the month in which the tax accrues.</p> <p>Municipal and county lodging taxes may also apply. Ala. Dep't Rev., Sales and Use Tax Rates (last visited Oct. 11, 2018) (search for specific local rates here)</p> <p><i>Facilitator</i></p> <p>Alabama does not require marketplace facilitators to collect lodging taxes on behalf of their hosts. However, facilitators may voluntarily collect those taxes.</p>	<p>Ala. Code § 40-26-1-(2018); Ala. Admin. Code r. 810-6-5-.13, .22 (2018)</p>

¹ The indicated rates reflect the amount of taxes imposed on a short-term rental on a statewide basis. A variety of local option taxes of varying amounts also apply in nearly all states. Information regarding local taxes and rates is available on state revenue/tax department websites. Note that local taxes are subject to frequent change.

In some jurisdictions where there are no provisions specifically governing marketplace facilitators, such as Airbnb or VRBO, the facilitators have voluntarily entered into tax collecting agreements with the state and/or local governmental taxing authorities. Information regarding any such agreements is generally available on a facilitator's website or can be obtained from the governmental authority.

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		See, e.g., Ala. Dep't Rev., Airbnb to Start Paying Taxes on Behalf of Its Hosts in Alabama (Feb. 17, 2016)	
Alaska	0.00%	Alaska does not impose a statewide tax applicable to short-term rentals. Local governments may impose a room tax on short-term room rental transactions.	
Arizona	5.50%	<p><i>Owner/Operator</i></p> <p>Arizona imposes a transaction privilege tax of 5.50% of the tax base as computed for the business of every person engaging Arizona in:</p> <ul style="list-style-type: none"> • the transient lodging classification described in § 42-5070; and • the online lodging marketplace classification described in § 42-5076 who has entered into an agreement with the Department to register for, or has otherwise obtained from the Department, a license to collect. <p>An operator must obtain from the Department of Revenue a transaction privilege tax license for each location, and a municipal privilege tax license if the municipality imposes such a tax.</p> <p>“Transient” means any person who obtains lodging space or the use of lodging space on a daily or weekly basis, or on any other basis for less than 30 consecutive days.</p> <p>“Lodging accommodations” means “any space offered to the public for lodging, including any hotel, motel, inn, tourist home or house, dude ranch, resort, campground, studio or bachelor hotel, lodging house, rooming house, residential home, apartment house, dormitory, public or private club, mobile</p>	Ariz. Rev. Stat. Ann. §§ 42- 5005, -5010, -5014, - 5023, -5070, -5076, - 6009, -6103 (2018)

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		<p>home or house trailer at a fixed location in [Arizona] or other similar structure or space.”</p> <p>It is presumed that all gross proceeds of sales and gross income derived by a person from business activity comprise the tax base for the business until the contrary is established</p> <p>Returns are due and payable monthly on or before the twentieth day of the month following the month in which the tax accrues.</p> <p>Municipal local transient occupancy taxes and county excise taxes may also apply. See Ariz. Dep’t Rev., Transaction Privilege and Other Tax Rate Tables (Oct. 1, 2018)</p> <p><i>Facilitator</i></p> <p>Commencing January 1, 2019, an online lodging marketplace, such as Airbnb or HomeAway, must register with the Department of Revenue for a license for the payment of taxes levied by the state and one or more counties, cities, towns or special taxing districts for taxes due from an online lodging operator on any online lodging transaction facilitated by the online lodging marketplace, subject to Ariz. Rev. Stat. §§ 42-5076 and 42-6009.</p> <p>“Online lodging marketplace” means a person that provides a digital platform for compensation through which an unaffiliated third party offers to rent lodging accommodations in Arizona to an occupant, including a transient.</p> <p>An online lodging marketplace, that is registered with the Department:</p> <ul style="list-style-type: none"> • must remit to the Department the applicable state and local taxes payable with respect to each online lodging transaction, facilitated by the online lodging marketplace; 	

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		<ul style="list-style-type: none"> • must report the taxes monthly and remit the aggregate total amounts for each of the respective taxing jurisdictions; and • may not be required to list or otherwise identify any individual online lodging operator, on any return or any attachment to a return. 	
Arkansas	7.875%	<p><i>Owner/Operator</i></p> <p>An excise tax of 3.0% is imposed upon the gross proceeds or gross receipts derived from all sales to any person of the service of furnishing rooms, suites, condominiums, townhouses, rental houses, or other accommodations by hotels, apartment hotels, lodging houses, tourist camps, tourist courts, property management companies, or any other provider of accommodations to transient guests.</p> <p>An additional tax totally 2.875% is also imposed on such gross receipts.</p> <p><u>Exception:</u> Gross receipts or gross proceeds derived from isolated sales not made by an established business are exempt from the gross receipts tax.</p> <p>In addition to the gross receipts tax and the compensating use tax, a 2.0% tourism tax is levied on the gross proceeds or gross receipts derived from the service of furnishing a condominium, townhouse, or rental house to a transient guest and guest room, suite, or other accommodation by a property management company or any other provider of an accommodation to a transient guest. "Transient guest" means a person that rents an accommodation, other than the person's regular place of abode, on less than a month-to-month basis</p>	

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		<p>It is unlawful for any taxpayer to transact business within Arkansas prior to registering with the Director of the Department of Finance and Administration. A separate permit for each business location must be obtained and prominently displayed there.</p> <p><i>Facilitator</i></p> <p>No provisions specifically relating to marketplace facilitators such as Airbnb or HomeAway were located. Note, however, that out-of-state sellers must collect state and local sales and use taxes in those states where the seller does not have a physical presence but where they sell and deliver products and services. See Ark. Dep't Fin. & Admin., Remote Sellers (last visited Oct. 21, 2018).</p>	
California	0.00%	<p>Occupancy taxes on transient rentals are imposed on the local level only in California. Such local laws could include requirements that listing internet platforms collect such taxes.</p> <p>A statewide law provides that a person or entity, including a person employed by a real estate broker, who, on behalf of another, solicits or arranges, or accepts reservations or money, or both, for transient occupancies in a dwelling unit in a common-interest development, or an apartment building or complex, or in a single-family home must comply with all collection, payment, and recordkeeping requirements of a transient occupancy tax ordinance, if any, applicable to the occupancy.</p>	Cal. Civ. Code § 1864 (2018)
Colorado	2.91%	A state sales tax of 2.91% is imposed on the entire amount charged in a transaction of furnishing rooms or accommodations by any person, or entity, or person acting in a representative to a person who for a consideration uses, possesses, or "has the right to use or possess any room in a hotel, apartment hotel, lodging house, motor hotel, guesthouse, guest ranch, trailer coach, mobile home, auto camp, or trailer court and park, under any concession,	Colo. Rev. Stat §§ 39-102(11), -103, 104 (1)(f), (2), -106 (LexisNexis 2018)

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		<p>permit, right of access, license to use, or other agreement, or otherwise.” A Colorado sales tax license must be obtained to conduct such transactions.</p> <p>Colo. Dep’t Rev., FYI Publication – Sales 11 (June 2014) (“If you own short-term lodging units, any rental of a unit for less than 30 consecutive days is taxable and you are required to collect and remit sales tax.”)</p> <p>Local county lodging taxes and local sales and marketing district taxes may also apply. See generally Colo. Dep’t Rev., Sales Tax Rates (last visited Oct. 20, 2018)</p> <p><i>Facilitator</i></p> <p>Colorado does not specifically require marketplace facilitators such as Airbnb and VRBO to collect sales taxes. However, effective December 1, 2018, out-of-state retailers must collect such taxes. See Colo. Dep’t Rev., Information for out-of-state retailers (last visited Oct. 20, 2018).</p>	
Connecticut	15.00%	<p><i>Owner/Operator</i></p> <p>Connecticut collects a state room occupancy sales tax of 15% of the listing price including any cleaning fee. “Rental contracts for a period of less than 90 days, including month-to-month contracts, are considered short-term rentals subject to room occupancy tax for the first 30 days of occupancy”.</p> <p>If an operator rents both independently and through a third party that collects, reports, and remits on its behalf, then the operator must register with the Department of Revenue and separately report and remit the room occupancy tax for all rentals that are not reported by the third party.</p> <p>Conn. Dep’t Rev., PS 2017(3): Room Occupancy Tax on Short-Term Home Rentals (Dec. 15, 2017)</p>	<p>Conn. Gen. Stat. §§ 12-407(3)(A), (17); -408(1)(B), -409 (2018); 2018 Conn. Laws Act 18-152, § 4</p>

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		<p><i>Facilitator</i></p> <p>For sales occurring on or after December 1, 2018, large marketplace facilitators, such as Airbnb and VRBO, will be required to collect and remit sales tax on sales made through their marketplace if they had retail sales of at least \$250,000 during the prior 12-month period.</p>	
Delaware	0.00%	<p><i>Owner/Operator</i></p> <p>A bill introduced in 2017, H.B. 130, that would have imposed a statewide tax on short-term rentals did not pass.</p> <p><i>Facilitator</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	
District of Columbia	14.80%	<p><i>Owner/Operator</i></p> <p>The District imposes a tax of 14.80% of the gross receipts from the sale of or charges for any room or rooms, lodgings, or accommodations furnished to a transient by any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients. Effective October 27, 2018, the rate is 14.95%.</p> <p>If the occupancy of is reserved, booked, or otherwise arranged for by a room remarketer, the tax is determined based on the net charges and additional charges received by the room remarketer.</p> <p>Before furnishing accommodations, the vendor must obtain a certificate of registration from the Mayor.</p> <p><i>Facilitator</i></p>	<p>D.C. Code §§ 47-2001(o-1), -2002(a)(2)(A) (as amended by D.C. Act 22-442), -2002.02, -2002.03a, -2015(a-1), -2026 (2018)</p>

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		<p>A room remarketer, such as Airbnb or VRBO, is required to collect and submit applicable taxes monthly to the District.</p> <p>“Room remarketer” means any person, other than the operator, having any right, access, ability, or authority, through an internet transaction or any other means, to offer, reserve, book, arrange for, remarket, distribute, broker, resell, or facilitate the transfer of rooms the occupancy of which is subject to the transient accommodation tax and also having any right, access, ability or authority to determine the sale or charge for the rooms, lodgings, or accommodations.</p>	
Florida	6.00%, plus variable surtax	<p><i>Owner/Operator</i></p> <p>Florida’s 6.0% state sales tax, plus any applicable discretionary sales surtax, applies to rental charges paid to occupy living quarters or sleeping or housekeeping accommodations for rental periods six months or less. Such accommodations include hotel and motel rooms, condominium units, timeshare resort units, single-family homes, apartments or units in multiple unit structures, mobile homes, beach or vacation houses, campground sites, and trailer or RV parks.</p> <p>An operator must obtain a certificate of registration from the Department of Revenue for each place of business before collecting any taxes.</p> <p>Individual Florida counties may impose a local option tax on transient rental accommodations, such as the tourist development tax, convention development tax, tourist impact tax, or municipal resort tax.</p> <p><i>See generally Fla. Dep’t Rev., Sales and Use Tax on Rental of Living or Sleeping Accommodations (Oct. 2018).</i></p>	<p>Fla. Stat. §§ 212.02, .03, .0305, .054, .055, .18 (2018)</p>

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		<p><i>Facilitator</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	
Georgia	4.00%	<p><i>Owner/Operator</i></p> <p>A 4.0% sales tax is imposed on the sale or charges for any room, lodging, or accommodation in Georgia furnished to transients by “any hotel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished to transients for a consideration.” It does not apply to accommodations supplied to any one person for a period of 90 continuous days or more. “Any person (including owners of private residences, cabins, or cottages and rental agents who rent such accommodations to transients on behalf of the owners) who makes a sale or charges for any room, lodging, or accommodation is considered a retailer and dealer for purposes of administering the Georgia sales and use tax laws.” Ga. Dep’t Rev. Policy Bulletin SUT-2018-08 (Mar. 8, 2018). A certificate of registration must be obtained from the Department of Revenue. Local sales and use taxes may also apply. See Ga. Dep’t Rev., Georgia Sales and Use Tax Rate Chart (rev. Sept. 19, 2018)</p> <p><i>Facilitator</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	Ga. Code Ann. §§ 48-8-2(31), -30(f)(1), -59 (Lexis/Nexis 2018)
Guam	11.00%	<p><i>Owner/Operator</i></p> <p>Guam imposes its lodging excise tax of 11% on short-term vacation rentals, which tax “applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered.” It is paid by the consumer to the</p>	Guam Code Ann. tit. 11, §§30101, 30104, 30109, 30110; tit. 21, § 611438 (2018)

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		<p>operator or owner of the short-term rental, and then paid to the Department of Revenue and Taxation with a monthly return which must be filed on or before the 20th day of the month following the month during which taxable incidents occurred.</p> <p><i>Facilitator</i></p> <p>A transient accommodations broker, such as Airbnb or HomeAway, may, but need not, register as a tax collection agent on behalf of all of its operators by entering into a tax collection agreement with the Department or by submitting a transient accommodations broker tax collection agent registration statement. A registered transient accommodations broker tax collection agent assumes all obligations, rights and responsibilities imposed upon its operators with respect to their business activities conducted directly through the collection agent from the date of registration until the registration is canceled.</p> <p>“Transient accommodations broker” is a person or entity, including, without limitation, “persons who operate online websites, online travel agencies or online booking agencies, that offers, lists, advertises, or accepts reservations, or collects whole or partial payment for transient accommodations or resort time share vacation interests, units or plans.”</p>	
Hawaii	10.25%	<p><i>Owner/Operator</i></p> <p>For the period beginning on January 1, 2018, to December 31, 2030, Hawaii imposes a tax of 10.25% on the gross rental or gross rental proceeds derived from furnishing transient accommodations, which must be paid by the operator. An “operator” is “any person operating a transient accommodation, whether as owner or proprietor or as lessee, sublessee, mortgagee in possession, licensee, or otherwise, or engaging or continuing in any service business which involves the actual furnishing of transient accommodation.”</p>	<p>2018 Haw. Act 211 (S.B. 2868) (amending Haw. Rev. Stat. §§ 237D-1, -2, -15); Haw. Rev. Stat. §§ 237D-1, -2, -6, -7, -12 (2017)</p>

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		<p>On or before the twentieth day of each calendar month, every operator taxable during the preceding calendar month must file a sworn return with the Director of Taxation together with a remittance for the amount of the tax. A return summarizing the operator's liability for the year must also be filed.</p> <p>Where transient accommodations are furnished through arrangements made by a transient accommodations broker, at noncommissionable negotiated contract rates and the gross income is divided between the operator and the transient accommodations broker, the tax imposed by Chapter 437D applies to each operator and transient accommodations broker with respect to that person's respective portion of the proceeds.</p> <p>Every operator must keep within Hawaii, and preserve for a period of three years, records of gross rental, gross rental proceeds, or fair market rental value.</p> <p>"Transient accommodations" means the furnishing of a room, apartment, suite, single-family dwelling, or the like to a transient for less than 180 consecutive days for each letting "that provides living quarters, sleeping, or housekeeping accommodations, or other place in which lodgings are regularly furnished to transients."</p> <p><i>Facilitator</i></p> <p>Where transient accommodations are furnished through arrangements made by a transient accommodations broker, at noncommissionable negotiated contract rates and the gross income is divided between the operator and the transient accommodations broker the tax imposed by Chapter 437D applies to each operator and transient accommodations broker with respect to that person's respective portion of the proceeds.</p>	

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		<p>Effective for tax years after December 31, 2018, each transient accommodations broker as a condition precedent to entering into an arrangement to furnish transient accommodations at noncommissioned negotiated contract rates, must register with the Director of Taxation.</p> <p>“Transient accommodations broker” means any person or entity, including without limitation, persons who operate online websites, online travel agencies, or online booking agencies, such as Airbnb or HomeAway, that “offers, lists, advertises, or accepts reservations or collects whole or partial payment for transient accommodations or resort time share vacation interests, units, or plans.”</p>	
Idaho	8.00%	<p><i>Owner/Operator</i></p> <p>Idaho imposes a 6.0% sales tax and a 2.0% travel and convention tax on temporary lodging (30 days or less), including vacation rentals by owner. See Idaho State Tax Comm’n, Travel & Convention Tax (last visited Oct. 22, 2018); Idaho Tax Comm’n, Sales/Use Tax (last visited Oct. 22, 2018)</p> <p>A 5.0% Greater Boise Auditorium District Tax, which is collected by the state, also applies to rentals within the District, and local option taxes may also be imposed. See Idaho Tax Comm’n, Local Sales Tax (last visited Oct. 22, 2018).</p> <p>As of January 1, 2018, “[a] local government may not levy a sales, use, franchise, receipts, or other similar tax or fee on the business of operating a short-term rental marketplace.” However, any local government that has already levied a tax pursuant to statutory authorization, may contract with the Commission for the collection and administration of such taxes or may administer and collect such tax itself.</p> <p><i>Facilitator</i></p>	Idaho Code §§ 63-1803, -1804, -3612, -3619, -3620; 67-4718, -4917B (2018)

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		<p>As of Jan. 1, 2018, short-term rental marketplaces, such as Airbnb and VRBO, “must collect and submit the above taxes for their Idaho hosts who provide temporary lodging (30 days or less).” Such a marketplace must register with the Tax Commission for collection, reporting, and payment of sales and use and travel and convention taxes levied by the state and any applicable local government taxes administered by the Commission on short-term rentals and vacation rentals due from a lodging operator on any lodging transaction facilitated by the short-term rental marketplace.</p> <p>“Short-term rental marketplace” is defined as “a person that provides a platform through which a lodging operator, or the authorized agent of the lodging operator, offers a short-term rental or vacation rental to an occupant.”</p> <p>See Idaho State Tax Comm’n, Short-Term Lodging (last visited Oct. 22, 2018).</p>	
Illinois	6.00%	<p><i>Owner/Operator</i></p> <p>“Hotel tax is imposed on the receipts received from renting living quarters or sleeping accommodations to the general public for periods of less than 30 consecutive days.” Persons or entities engaged in renting living quarters or sleeping accommodations to the general public, including homeowners who do so through web-based platforms, must be registered with the Illinois Department of Revenue and remit hotel tax on all their receipts. See Ill. Dep’t Rev., Compliance Alert – Persons or entities renting living quarters or sleeping accommodations to public must remit hotel tax (June 2016). See generally Ill. Dep’t Rev., Hotel Operators’ Occupation Tax (last visited Oct. 22, 2018).</p>	35 Ill. Comp. Stat. 145/3, /5 (2018)

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		<p>The rate is 6.0 percent of 94.0 percent of gross receipts. Local taxes may also apply, especially in the Chicago area. See Ill. Dep't Rev., Excise Tax Rates and Fees (last visited Oct. 22, 2018).</p> <p><i>Facilitator</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	
<p>Indiana</p>	<p>7.00%</p>	<p><i>Owners/Operators</i></p> <p>A person is a retail merchant making a retail transaction subject to the 7.0% sales tax when the person rents or furnishes rooms, lodgings, or other accommodations, for periods of less than 30 days.</p> <p>Note that, effective July 1, 2019, a house, condominium, or apartment in which rooms, lodgings, or accommodations are rented or furnished for transient residential housing for consideration are expressly within the scope of the “other accommodations” language.</p> <p>Local taxes, such as a county innkeepers tax, may also apply.</p> <p><i>Facilitators</i></p> <p>Effective July 1, 2019, a facilitator is a retail merchant making a retail transaction for purposes of the sales tax law when the facilitator accepts payment from the consumer for a room, lodging, or accommodation rented or furnished in Indiana. As such the facilitator must collect and remit the tax to the state.</p>	<p>Ind. Code §§ 6-2.5-1-19.5; -4-4, -4-4.2; -6-7; -8-1 (2018)</p>

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		<p>“Facilitator” means a person who: (1) contracts or otherwise enters into an agreement with a person who rents or furnishes rooms, lodgings, or accommodations for consideration to market the rooms, lodgings, or accommodations through the Internet; and (2) accepts payment from the consumer for the room, lodging, or accommodation. The term does not include real estate licensee or the owner of the room, lodging, or accommodation.</p>	
Iowa	5.00%	<p><i>Owners/Operators</i></p> <p>A 5.0% statewide hotel/motel tax is imposed on the sales price for the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, cabin, apartment, residential property tourist court, bed-and-breakfast or in any place where sleeping accommodations are furnished to transient guests when contracted for periods of 31 consecutive days or less.</p> <p>Each location must have a sales tax permit. Returns must be filed quarterly.</p> <p>Local hotel/motel taxes may also apply.</p> <p><i>Facilitators</i></p> <p>Effective January 1, 2019, a lodging platform, such as Airbnb or VRBO, must collect and remit to the Department of Revenue Iowa state and locally imposed hotel/motel taxes on behalf of lodging providers using the platform.</p>	<p>Iowa Code §§ 423A.2, .3, .4, .5A (amended or enacted by 2018 Iowa Laws ch. 1161)</p>
Kansas	6.50%	<p><i>Owners/Operators</i></p> <p>Total gross receipts received from the rental of rooms at a hotel, motel, bed and breakfast, cabin camp or any other type of lodging unit <i>with at least four</i></p>	<p>Kan. Stat. Ann. §§ 12-1692, -1693; 36-501; 79-3603, -3604, -3608 (2017)</p>

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		<p><i>sleeping rooms</i> are taxable at the rate of 6.5%. The rental of sleeping rooms is subject to sales tax regardless of the length of stay.</p> <p>An owner subject to the tax must obtain a registration certificate from the Director of Taxation. A separate registration certificate must be issued for each place of business and be conspicuously displayed therein.</p> <p>A hotel, motel tourist court or any other establishment renting out a minimum of three sleeping rooms within a city or county that has imposed a transient guest tax must collect and remit this tax on its room rentals for 28 days or less.</p> <p>See Kan. Dep't Rev., Kansas Business Taxes for Hotels, Motels and Restaurants (Jan. 2018).</p> <p><i>Facilitators</i></p> <p>Legislation introduced in the 2018 session, H.B. 2756, which would have required marketplace facilitators, such as Airbnb or VRBO, collect and remit taxes imposed on Kansas short-term rentals did not pass.</p>	
Kentucky	7.00%	<p><i>Owner/Operator</i></p> <p>A sales tax is imposed at the rate of 6% of the gross receipts derived from the rental of any room or rooms, lodgings, or accommodations furnished to transients for a consideration for periods of 29 days or shorter. "Gross receipts" includes the transient room tax which is also collected.</p> <p>In addition, a state transient room tax of 1% of the rent for every occupancy is imposed. "Rent" does not include any other local or state taxes paid by the person or entity renting the accommodations. This tax does <i>not</i> apply to the "rental or lease of any room or set of rooms that is equipped with a kitchen,</p>	<p>Ky. Rev. Stat. §§139.200, 142.400 (2018)</p>

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		<p>in an apartment building, and that is usually leased as a dwelling for a period of thirty (30) days or more by an individual or business that regularly holds itself out as exclusively providing apartments.”</p> <p>Local jurisdictions may also collect transient room taxes. See Ky. Rev. Stat. §§ 91A.390, .392, 153.440, .450 (2018)</p> <p><i>Facilitators</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	
Louisiana	4.50%	<p><i>Owners/Operators</i></p> <p>All persons and dealers who furnish sleeping rooms, cottages, or cabins at an establishment that meets the statutory definition of “hotel” are required to register for, collect and report the sales and room occupancy taxes due thereon on a monthly basis. The state sales tax rate is 4.5%, effective July 1, 2018.</p> <p>A “hotel” is defined as any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of one or more sleeping rooms, cottages, or cabins at a single business location or residential location, including but not limited to a house, apartment, condominium, camp, cabin or other building structure used as a residence. A room is considered a “sleeping room” if it contains a bed or any other item of furniture which may be used for sleeping and is included as part of the rental charge to the transient guest.</p> <p>See La. Dep’t Rev., Revenue Information Bulletin No. 16-306 (July 19, 2016).</p> <p>Local and special district taxes may also be imposed.</p>	<p>La. Rev. Stat. § 47:301(4)(f)(ii), (6)(a), (14); 302 (2018)</p>

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		<p><i>Facilitator</i></p> <p>The definition of “dealer” for sales tax purposes includes any person engaged in collecting the amount required to be paid by a transient guest as a condition of occupancy at a residential location. Dealers, which would include Airbnb and VRBO type platforms that collect rents for hosts, are therefore required to collect and remit state sales tax.</p> <p>See La. Dep’t Rev., Form R – 1029SWOi Online Hotel Forum: Statewide Hotel/Motel Return (rev. July 2018).</p>	
Maine	9.00%	<p><i>Owner/Operator</i></p> <p>A statewide sales tax at the rate of 9.0% is imposed on the value of rental of living quarters in any “hotel, motel, rooming house, cottage, camp, condominium unit, vacation home, tourist camp, trailer camp, watercraft and campground and any building or structure kept, used, maintained, advertised as or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests or tenants.”</p> <p>Every person who owns, manages or operates, in the regular course of business or on a casual basis, such a facility or who collects or receives rental payments on behalf of the owner, manager or operator, “must register for and collect Maine sales tax on the rentals. A property does not have to be advertised or held out to the public at large in order for rentals of the property to be taxable.”</p> <p><u>Exceptions:</u></p> <p>“In most cases, a person who has only one rental unit, such as a room, a single camp or a condominium unit for rent and rents it for fewer than 15</p>	<p>Me. Rev. Stat. Ann. tit. 36, §§ 1752, 1754-B, 1760(20), 1764, 1811 (2017); 2018 Me. Pub. Law ch. 375</p>

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		<p>days each calendar year is not considered a ‘retailer’ and is not required to collect sales tax on those rentals. . . . However, if the property has been placed in the hands of a real estate agent or other person engaged in the business of renting or managing rentals of living quarters, that agent must collect and report sales tax on the rental, regardless of the length of time the property is rented.”</p> <p>Rent charged to any person renting continuously for 28 days or more in the same hotel is exempt from sales tax if: (1) the living quarters are a person’s primary residence; (2) the rental is to an individual who is residing away from his or her primary residence in connection with education or employment; or (3) the living quarters are rented to a person whose employees use them in connection with employment.</p> <p>See Maine Rev. Servs. Sales, Fuel & Special Tax Div. Instruction Bulletin No. 32, Rental of Living Quarters (rev. Nov. 2017).</p> <p><i>Facilitator</i></p> <p>For sales on or after October 1, 2018, every person that operates a transient rental platform and reserves, arranges for, offers, furnishes or collects or receives consideration for the rental of living quarters in Maine and every room remarketer is required to register with the state assessor and collect and remit sales tax imposed on the rental.</p> <p>“Room remarketer” is “a person who reserves, arranges for, offers, furnishes or collects or receives consideration for the rental of living quarters in Maine, whether directly or indirectly, pursuant to a written or other agreement with the owner, manager or operator of a hotel, rooming house or tourist or trailer camp.</p>	

State	Maximum Rate (%)	Comments	Source
		<p>“Transient rental platform” means “an electronic or other system, including an Internet-based system, that allows the owner or occupant of living quarters in [Maine] to offer the living quarters for rental and that provides a mechanism by which a person may arrange for the rental of the living quarters in exchange for payment to either the owner or occupant, to the operator of the system or to another person on behalf of the owner, occupant or operator.”</p>	
<p>Maryland</p>	<p>6.00%</p>	<p><i>Owners/Operators</i></p> <p>An accommodations provider such as individuals who rent out their homes or rooms within their homes must collect and remit the 6.0% sales and use tax, and therefore they must be registered with the Comptroller of Maryland to collect the tax.</p> <p>“The duty to collect and remit the sales and use tax is waived if the buyer (such as an accommodations intermediary) provides the accommodations provider with a resale certificate and the accommodations provider does not know or have reason to know that the sale is not for resale. If an accommodations intermediary does not provide a resale certificate prior to the sale, then the accommodations provider must charge the tax based on the room rate it charges the accommodations intermediary.”</p> <p>The sales and use tax does not apply to charges to persons who rent living accommodations on a monthly basis or who are permanent residents. However, all rentals in resort areas for terms of four months or less are subject to the sales and use tax.</p> <p>The sales and use tax also does not apply to a casual and isolated sale by a person who regularly does not sell accommodations if the sale price is less than \$1,000.</p> <p>See Md. Comptroller, Maryland Sales & Use Tax Alert 05-16 (May 2016).</p>	<p>Md. Code Ann., Tax-Gen. §§ 11-101, -104, -209, -702 (2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p><i>Facilitators</i></p> <p>Accommodations intermediaries, such as hosting platforms like Airbnb, which facilitate reservations and collect payments for booking transactions on behalf of an owner make sales subject to the sales and use tax, and therefore they must be registered with the Comptroller of Maryland to collect the tax. When an accommodations intermediary sells the right to occupy a room or lodgings as a transient guest it has a duty to collect the sales and use tax due on the sale and remit it to Maryland. The entire charge for the accommodation (the hotel charge plus any mark-up and fees charged by the accommodations intermediary) is subject to tax. An accommodations intermediary may provide an accommodations provider with a resale certificate prior to the sale. Doing so waives the duty of the accommodations provider to collect sales and use tax on the sale to the accommodations intermediary. If an accommodations intermediary does not provide a resale certificate prior to the sale, then the accommodations provider must charge the tax based on the room rate it charges the accommodations intermediary.</p> <p>See Md. Comptroller, Maryland Sales & Use Tax Alert 05-16 (May 2016)</p> <p>Legislation introduced in 2018, S.B. 1081 and H.B. 1604, which would have regulated hosting platforms that listed residential dwellings such as houses, condominiums or portions thereof that provide accommodations to transient guests did not pass.</p>	
Massachusetts	5.00%	<p><i>Owners/Operators</i></p> <p>An excise tax is imposed upon the transfer of occupancy of any room or rooms in a bed and breakfast establishment, hotel, lodging house, or motel for a period of 90 consecutive days or less by any operator at the rate of 5.0%</p>	<p>Mass. Gen. Laws ch. 64G, §§ 1, 3, 3A, 4, 6 (2017)</p>

State	Maximum Rate (%)	Comments	Source
		<p>of the total amount of rent for each such occupancy. The operator must pay the tax to the Commissioner.</p> <p>"Lodging house" is defined as "a house where lodgings are let to four or more persons not within the second degree of kindred to the person conducting it," required to be licensed as determined by the Department of Public Health. The Department "has determined that lodging provided through Airbnb or similar online services is subject to local licensure or permitting as a lodging house or bed and breakfast in the same manner as traditional lodging houses and bed and breakfast establishments are licensed or permitted." Mass. Dep't Health Memorandum, <i>Licensing of Online Home Rental Services</i> (May 16, 2014). Therefore, short-term vacation rentals are subject to the excise tax.</p> <p>Before commencing operations, the operator must obtain a certificate of registration from the Commissioner of Revenue.</p> <p><u>Note</u>: Legislation passed by the legislature in 2018, H.B. 4841, would impose on short-term (less than 32 days) rentals a state tax of 5.7% and allow local taxes of up to 6.0%, as well as community impact fees of up to 3.0% on owners of multiple properties in the same town.</p> <p>However, the governor returned the bill unsigned with recommendations for amendment. As of October 30, 2018, the returned bill had been referred to a House committee, but no further action had been taken.</p> <p><i>Facilitators</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	

State	Maximum Rate (%)	Comments	Source
		<p>Legislation passed by the legislature in 2018, H.B. 4841, would require intermediaries, including real estate licensees who post the property for rent online and hosting platforms such as Airbnb and VRBO, who enter into a written agreement with the owner or operator to collect rent or facilitate the collection or payment of rent on behalf of the operator, to collect and remit the taxes.</p> <p>However, the governor returned the bill unsigned with recommendations for amendment. As of October 30, 2018, the returned bill had been referred to a House committee, but no further action had been taken.</p>	
Michigan	6.00%	<p><i>Owners/Operators</i></p> <p>In Michigan, a 6.0% use tax applies to any rental of vacation homes, second homes, townhouse, condos and rooms in private residences for 30 consecutive days or less.</p> <p>The accommodations provider must collect and remit the tax to the Treasury Department. A registration certificate must be obtained from the Department prior to the collection of such taxes.</p> <p>A wide variety of local government or special district taxes may also apply.</p> <p><i>Facilitators</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p>	<p>Mich. Comp. Laws §§ 205.93, .93a, .95 (2018)</p>
Minnesota	6.875%	<p><i>Owners/Operators</i></p> <p>A statewide sales tax of 6.875% is imposed on a lease or rental, including a residential short-term rental if it is (1) for less than 30 days; or (2) for 30 days</p>	<p>Minn. Stat. §§ 297A.61, subds. 3(g)(2), 21, 47, 61; .62, .66, .67 (2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p>or more if there is no enforceable written lease agreement that requires the customer to give prior notice of their intention to terminate the lease.</p> <p>Local sales taxes and/or lodging taxes may also apply.</p> <p>If the residential property is located in Minnesota, the property owner must register as a retailer to collect, report, and remit sales tax and all applicable local taxes on the lodging and related services if:</p> <ul style="list-style-type: none"> • the owner regularly furnishes lodging directly to a customer in the “normal course of business;” and • the customer makes the reservation with and pays the owner for the lodging and related services. <p>“Normal course of business” is defined as “activities that demonstrate a commercial continuity or consistency of making sales or performing services for the purposes of attaining profit or producing income.”</p> <p>If the residential property is located in Minnesota, the property owner is not required to register or to collect the taxes if:</p> <ul style="list-style-type: none"> • the owner uses the services of an accommodations intermediary to facilitate all sales of lodging at the owner’s property; or • rental of the residential property by the owner is an isolated incident, not made in the normal course of business <p>See Minn. Dep’t Rev., Revenue Notice 17-06 Sales and Use Tax – Lodging and Related Services – Residential Short-Term Rentals (Sept. 25, 2017); Sales-Lodging and Related Services (last visited Oct. 26, 2018).</p>	

State	Maximum Rate (%)	Comments	Source
		<p><i>Facilitators</i></p> <p>An accommodations intermediary, such as Airbnb or VRBO, which facilitates the sale of the short-term rental of residential property located in Minnesota must register as a retailer to collect, report, and remit the taxes on the full sales price of lodging and related services, including all amounts charged by the intermediary to the customer of the lodging. Facilitating the sale of lodging includes “brokering, coordinating, or in any way arranging for the purchase of or the right to use accommodations by a customer.” It does not include “only advertising the availability of the residential property for short-term rental, which directs the customer of the lodging to contact the owner of the property to reserve and purchase the lodging.”</p> <p>Thus, a property owner is required to collect, report, and remit the taxes on the lodging and related services for those sales transactions where the owner did not use the services of an accommodations intermediary. The accommodations intermediary must do the same for those sales transactions facilitated by it.</p> <p>See Minn. Dep’t Rev., Revenue Notice 17-06 Sales and Use Tax – Lodging and Related Services – Residential Short-Term Rentals (Sept. 25, 2017); Sales-Lodging and Related Services (last visited Oct. 26, 2018).</p>	
Mississippi	7.00%	<p><i>Owners/Operators</i></p> <p>A statewide 7.0% sales tax is imposed on the gross receipts of hotels, motels, tourist courts or camps and trailer parks. A vacation home rental property falls within the definition of “hotel.”</p> <p>The term “hotel” includes “any entity or individual engaged in the business of furnishing or providing one or more rooms intended or designed for dwelling, lodging or sleeping purposes that at any one time will accommodate transient</p>	Miss. Code Ann. §§ 27-65-23, .23.1, -27 (Lexis/Nexis 2018)

State	Maximum Rate (%)	Comments	Source
		<p>guests and that are known to the trade as such and includes every building or other structure kept, used, maintained or advertised as, or held out to the public to be, a place where sleeping accommodations are supplied for pay or other consideration to transient guests regardless of the number of rooms, units, suites or cabins available.”</p> <p>An owner/operator must obtain a business activity permit from the Commissioner of Revenue.</p> <p>Local sales taxes and/or tourism and economic development taxes may also apply.</p> <p><i>Facilitators</i></p> <p>No provisions requiring collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	
Missouri	4.255%	<p><i>Owner/Operator</i></p> <p>Missouri imposes a 4.225% state sales tax on sales or charges for all rooms, meals and drinks furnished at any hotel, motel, inn, tourist camp, tourist cabin, or “other place in which rooms, meals or drinks are regularly served to the public.” The tax applies to short-term vacation rentals. See Mo. Dep’t Rev., Sales/Use Tax (last visited Oct. 22, 2018).</p> <p>A retail sales license must be obtained from the Department of Revenue before making any sales.</p> <p><u>Exception:</u> Making isolated or occasional sales does not constitute “engaging in business” for sales tax purposes if gross receipts do not exceed \$3,000 in a calendar year.</p>	Mo. Rev. Stat. §§ 144.010.1(2), (13)(a); .020.1(6), .083 (2018)

State	Maximum Rate (%)	Comments	Source
		<p>Local government taxes may also apply.</p> <p>Two bills introduced in the 2018 legislative session, H.B. 2457 and H.B. 2569, would have clarified that any sales tax that applies to hotels and motels also applies to residential dwelling accommodations, but neither bill passed.</p> <p><i>Facilitator</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located. Two bills introduced in the 2018 legislative session, H.B. 2457 and H.B. 2569, would have required payment of the sales tax by “facilitation platforms” such as Airbnb and VRBO, but neither bill passed.</p>	
Montana	7.00%	<p><i>Owner/Operator</i></p> <p>“Owners renting out vacation or tourist homes in Montana for fewer than 30 days at a time must obtain a sales and use tax permit from the Montana Department of Revenue. The home owner needs to collect the combined 7 % lodging facility use and accommodations sales taxes from the guest or user of the facility. The owner must file a return with the department to report all lodging activity and remit the tax to the state.” Mont. Dep’t Rev., Tax News You Can Use, p. 2 (Aug. 24, 2017); see generally Mont. Dep’t Rev., Lodging Facility Sales and Use Tax (last visited Oct. 22, 2018)</p> <p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO were located.</p>	Mont. Code Ann. §§ 15-65-111, -114; 15-68-102, -110 (2017)

State	Maximum Rate (%)	Comments	Source
Nebraska	6.50%	<p><i>Owner/Operator</i></p> <p>A 5.5% sales tax is imposed on the renting or furnishing for periods of less than 30 days of any room or rooms, lodgings, or accommodations in any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for a consideration.</p> <p>In addition, a 1.0% lodging tax is imposed on such sales statewide. See generally Neb. Dep't Rev., Nebraska and Local Taxes on Lodging (Oct. 2010).</p> <p>A permit must be obtained from the Department of Revenue for both types of taxes and for each location.</p> <p>Local sales and lodging taxes may also apply.</p> <p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	Neb. Rev. Stat. §§ 77.2701.02, .07, .13, .33, .2705; 81-3707, -3708, -3715 (2018)
Nevada	0.00%	<p>"In Nevada, transient lodging tax and exemptions are set at the city/county level and varies by county. Any specific questions regarding exemptions and rates should be addressed to the city/county where the hotel is located." Nev. Dep't Tax., Information About Nevada's Taxes and the Department (last visited Oct. 22, 2018). Nevada's sales tax applies only to tangible personal property.</p> <p>Local taxes may apply.</p>	

State	Maximum Rate (%)	Comments	Source
New Hampshire	9.00%	<p><i>Owner/Operator</i></p> <p>New Hampshire imposes a 9.0% tax on the occupancy of sleeping accommodations, including private homes and apartments offered for rent to the general public. The owner/operator must obtain a license for each business premises from the Department of Revenue Administration before offering the accommodations for rent, which license must be conspicuously displayed on the premises to which it relates.</p> <p>Any advertisement for a short-term rental by print, display, publication, distribution, or online listing offering a short-term rental must include the meals and rooms license number of the operator. A “short-term rental” is defined as “the rental of one or more rooms in a residential unit for occupancy for tourist or transient use for less than 185 consecutive days”</p> <p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	<p>N.H. Rev. Stat. Ann. §§f 78-A:3, :4, :4a, :6, :7 (2018); N.H. Code Admin. R. Ann. Rev 701.15 (2018)</p>
New Jersey	11.625%	<p><i>Owners/Operators</i></p> <p>Beginning October 1, 2018, sales of transient accommodations for periods of less than 90 days are subject to the state’s 6.625% sales tax and 5.0% hotel occupancy fee, although the occupancy fee is lower in cities that already have their own occupancy fee on accommodations.</p> <p>“Transient accommodation” is defined as “a room, group of rooms, or other living or sleeping space for the lodging of occupants, including but not limited to residences or buildings used as residences. This definition includes rentals made through “transient space marketplaces” (defined below), as well as</p>	<p>2018 N.J. Laws ch. 49</p>

State	Maximum Rate (%)	Comments	Source
		<p>rentals that are made directly by the homeowner through classified listing sites, local newspaper ads, referrals from friends/family, or placing a sign on the home, etc.”</p> <p>Short-term rental operators must register with the state for tax purposes before they may start collecting lodging taxes from guests.</p> <p>Charges for a furnished or unfurnished private residential property (i.e., condominiums, bungalows, single-family homes and similar living units) where no common hotel services are made available (i.e., maid, room, or linen changing services) and where the keys to the property, whether a physical key, access to a keyless locking mechanism, or other means of physical ingress, are provided at the location of an offsite licensed real estate broker who executes the sale are exempt from the state sales tax and occupancy fee.</p> <p>Municipalities have the option to impose new taxes and fees on short-term rentals, including: hotel occupancy fee, Atlantic City luxury tax, Atlantic City promotion fee, Cape May County tourism sales tax, Cape May County tourism assessment, sports and entertainment facility tax, and Meadowlands regional hotel use assessment</p> <p>N.J. Div. Tax., TBR-81R: Taxes Imposed for the Rental of Transient Accommodations (Sept. 28, 2018).</p> <p><i>Facilitators</i></p> <p>A transient space marketplace, such as Airbnb or VRBO, “is required to collect and remit Sales Tax, the State Occupancy Fee, the Meadowlands Regional Hotel Use Assessment (if applicable), and any applicable State and local occupancy tax, assessment, or fee listed above on behalf of sellers of rentals of transient accommodations or hotel rooms located in New Jersey,</p>	

State	Maximum Rate (%)	Comments	Source
		<p>but only when such sales are solely consummated through the transient space marketplace.</p> <p>In order for the sale to be “solely consummated through the transient space marketplace” the payment for the transient accommodation must be made, either directly or indirectly, through the transient space marketplace. Therefore, when marketplaces do not collect the payment from the customer, marketplaces are not required to collect tax on transactions that occur through the transient space marketplace.”</p> <p>N.J. Div. Tax., TBR-81R: Taxes Imposed for the Rental of Transient Accommodations (Sept. 28, 2018).</p>	
New Mexico	5.125%	<p><i>Owner/Operator</i></p> <p>A state gross receipts tax of 5.125% tax is imposed on the gross receipts derived from “engaging in business” which means carrying on any activity with the purpose of direct or indirect benefit. A license certificate must be obtained from the Taxation and Revenue Department.</p> <p>Additional gross receipts taxes varying by location and local lodger taxes may also be imposed.</p> <p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	N.M. Stat. Ann. §§ 7-9-3, -3.3, -4 (2018)
New York	4.00%	<p><i>Owners/Operators</i></p>	<p>N.Y. Mult. Dwell. Law §§ 4(8), 121 (2018); N.Y.</p>

State	Maximum Rate (%)	Comments	Source
		<p>A 4.0% sales tax is imposed on the rent for every occupancy of a room or rooms, for a period of less than 90 consecutive days in a “hotel” in New York State.</p> <p>“Hotel” is defined as a “building or portion of it which is regularly used and kept open as such for the lodging of guests.” This broad definition, which would include vacation rentals, is considerably narrowed by the exemption from taxation for rentals of “bungalows” under specified circumstances. See below.</p> <p>The operator of a hotel must obtain a certificate of authority from the Department of Taxation and Finance before engaging in business, which certificate must be displayed at each place of business.</p> <p><u>Exemptions:</u> “A bungalow is a single-family living unit with its own kitchen, bathroom, and sleeping rooms that is rented fully furnished (e.g., cottages, condominiums, beach or lake houses, etc.). The rental of a bungalow is not taxable as long as no housekeeping services, food services, or other common hotel services (including entertainment or planned activities) are provided. If common hotel services are provided, the rental is taxable as hotel occupancy.” See N.Y. Dep’t Tax. And Fin., <i>hotel and Motel Occupancy TB-ST-331 (May 9, 2012)</i>.</p> <p>“The furnishing of linens without the service of changing them does not make a bungalow rental taxable. In addition, the provision of cleaning, laundering, and similar services for an optional and separate charge does not make the rental of a bungalow the taxable rental of a room or rooms in a hotel.” Id.</p> <p>“If a person rents a room in his or her residence to a transient occupant on a less-than-regular basis, the room being rented out is not considered a room in a hotel, and, therefore, the person is not required to collect sales tax on</p>	<p>Tax. Law §§ 1101(c), 1105(e), 1134 (2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p>the rental.” N.Y. Dep’t Tax. and Fin., Pub. 848: A Guide to Sales Tax for Hotel and Motel Operators, p. 8 (Feb. 2015).</p> <p>Local sales and other local-option taxes may apply.</p> <p><i>Facilitators</i></p> <p>In New York state, it unlawful to advertise occupancy or use of dwelling units in a class A multiple dwelling for occupancy that would violate the requirement that a class A multiple dwelling shall only be used for permanent residence purposes, meaning occupancy of a dwelling unit by the same natural person or family for 30 consecutive days or more.</p> <p>Class A multiple dwellings include “tenements, flat houses, maisonette apartments, apartment houses, apartment hotels, bachelor apartments, studio apartments, duplex apartments, kitchenette apartments, garden-type maisonette dwelling projects, and all other multiple dwellings except class B multiple dwellings.”</p> <p>Therefore, short-term rentals are not permitted in such buildings nor may they be advertised on platforms like Airbnb or VRBO for such purposes.</p> <p>No other relevant provisions were located.</p>	
North Carolina	4.75%	<p><i>Owners/Operators</i></p> <p>The gross receipts derived from the rental of a hotel room, a motel room, a residence, a cottage, or a similar lodging facility for occupancy for less than 90 days by an individual are taxed at a rate of 4.75%. Gross receipts include the sales price of the rental. The sales price of the rental of an accommodation marketed by a facilitator includes charges designated as facilitation fees and any other charges necessary to complete the rental.</p>	N.C. Gen. Stat. §§ 105-164.3, .4(a)(3), .4F, .29 (2018)

State	Maximum Rate (%)	Comments	Source
		<p>“The tax does not apply to a private residence, cottage, or similar accommodation that is rented for fewer than 15 days in a calendar year other than a private residence, cottage, or similar accommodation listed with a real estate broker or agent.”</p> <p>An accommodations provider must collect and remit the taxes. A certificate of registration must be obtained from the Department of Revenue before taxes are collected. A person who, by written contract, agrees to be the rental agent for an accommodations provider is considered a retailer and is liable for the tax. The agent’s liability for the tax relieves the provider of the accommodation from liability.</p> <p>City and county sales and use taxes may also apply, as well as local occupancy taxes.</p> <p><i>Facilitators</i></p> <p>A facilitator for purposes of the tax on accommodations is “a person who is not a rental agent and who contracts with a provider of an accommodation to market the accommodation and to accept payment from the consumer for the accommodation.”</p> <p>A facilitator must report to the provider with whom it has a contract the sales price a consumer pays to the facilitator for an accommodation rental marketed by the facilitator. The provider must notify a facilitator when the rental is completed, and “the facilitator must send the retailer the portion of the sales price the facilitator owes the retailer and the tax due on the sales price no later than 10 days after the end of each calendar month.” A facilitator that does not send the retailer the tax due is liable for the amount of tax it fails to send.</p>	

State	Maximum Rate (%)	Comments	Source
		<p>A facilitator is not liable for tax sent to a retailer but not remitted by the retailer to the state. A retailer that receives a tax payment from a facilitator must remit the amount received to the state. A retailer is not liable for tax due but not received from a facilitator.</p> <p>The above requirements are considered terms of the contract between the retailer and the facilitator.</p>	
<p>North Dakota</p>	<p>5.00%</p>	<p><i>Owner/Operator</i></p> <p>North Dakota imposes a 5.0% general rate on the gross receipts from the leasing or renting of accommodations for periods of less than 30 consecutive days.</p> <p>“All lodging rentals that are for a period of less than 30 days are subject to state and local taxes, regardless of whether you rent the property yourself or through an online rental service. Lodging rentals include renting a home or a room in your home. If you are not collecting tax or are renting rooms through an online service that doesn’t collect the tax, you must register for a sales and use tax permit.” Office State Tax Comm’r, Lodging Rentals (last visited Oct. 25, 2018).</p> <p>City/county sales and gross receipts taxes and city lodging taxes may also apply.</p> <p>An owner/operator must obtain a permit from the State Tax Commissioner before transacting business in North Dakota.</p> <p><i>Facilitator</i></p> <p>No law requires marketplace facilitators such as Airbnb or VRBO to collect North Dakota taxes for accommodations booked on their platforms.</p>	<p>N.D. Cent. Code §§ 57-39.2-01, -02.1, -14 (2017)</p>

State	Maximum Rate (%)	Comments	Source
		<p>However, in 2018, Airbnb voluntarily entered into a tax agreement to collect and remit taxes imposed by North Dakota on its listings beginning April 1, 2018.</p>	
Ohio	5.75%	<p><i>Owners/Operators</i></p> <p>Ohio's 5.75% sales tax applies "[a]ll transactions by which lodging by a hotel is or is to be furnished to transient guests" for less than 30 consecutive days.</p> <p>"Hotel" means "every establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether the rooms are in one or several structures."</p> <p>Local option sales, lodging, regional transit authority and resort area taxes may also apply. Note that local government entities may define "hotel" differently for local tax purposes than it is defined for state sales tax purposes.</p> <p><i>Facilitators</i></p> <p>No law requires marketplace facilitators such as Airbnb or VRBO to collect Ohio taxes for accommodations booked on their platforms.</p>	<p>Ohio Rev. Code Ann. §§ 5379.01, .02, .17 (2018)</p>
Oklahoma	4.50%	<p><i>Owners/Operators</i></p> <p>The gross receipts from the furnishing of rooms for transient occupancy, except meeting rooms, by a hotel, apartment-hotel, cottage camp, or lodging house open to the public is subject to a 4.5% sales tax without regard to the length of guest stay. Sales tax does not apply to rental agreements governed</p>	<p>Okla. Stat. tit. 68, § 1354(A)(7) (2017); Okla. Admin. Code § 710:65-19-143(a) (2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p>by the Oklahoma Residential Landlord and Tenant Act, 41 Okla. Stat. § 101 et seq.</p> <p>Local sales and lodging taxes may also apply.</p> <p><i>Facilitators</i></p> <p>No law requires marketplace facilitators, such as Airbnb or VRBO, to collect Oklahoma taxes for accommodations booked on their platforms.</p> <p>Note that the uncodified marketplace facilitator law applies only to sales of tangible personal property, which would not include short-term rentals. See 2018 Okla. Laws H.B. 1019 (2d Extra. Sess.)</p>	
Oregon	1.80%	<p><i>Owners/Operators</i></p> <p>Oregon imposes a 1.8% lodging tax on short-term rentals of less than 30 consecutive days computed on the total retail price, including all charges other than taxes, paid by a person for occupancy of the transient lodging. The rate is reduced to 1.5% for payments on or after July 1, 2020.</p> <p>“Transient lodging” includes “houses, cabins, condominiums, apartment units or other dwelling units, or portions of any of these dwelling units, that are used for temporary human occupancy.”</p> <p>Facilities with fewer than 30 days of rentals per calendar year are exempt.</p> <p>See Or. Dep’t Rev., State lodging tax (last visited Oct. 27, 2018) (“If you collect payment from lodging customers, you’re responsible for collecting the tax and filing a return with the tax payment quarterly.”); Or. Dep’t Rev., State of Oregon Lodging Tax Program (rev. Jan. 2017)</p>	<p>Or. Rev. Stat. §§ 320.300, .305, .308 (2017) (as amended by 2018 Or. Laws ch. 34)</p>

State	Maximum Rate (%)	Comments	Source
		<p>City and/or county lodging taxes may also apply.</p> <p><i>Facilitators</i></p> <p>A transient lodging intermediary, such as Airbnb or VRBO, must collect the lodging taxes for accommodations booked on their platforms. “Whoever collects payment for occupancy of the transient lodging (“transient lodging tax collector”) is responsible for collecting and remitting the tax.” Or. Dep’t Rev., State of Oregon Lodging Tax Program (rev. Jan. 2017).</p>	
<p>Pennsylvania</p>	<p>6.00%</p>	<p><i>Owners/Operators</i></p> <p>Pennsylvania’s imposes a 6.0% hotel occupancy tax on rentals of rooms, apartments and houses for less than 30 consecutive days.</p> <p>Before collecting the tax, owners/operators must register with the Department of Revenue for a Sales, Use, and Hotel Occupancy Tax License.</p> <p>Local option hotel taxes may also apply.</p> <p><i>Facilitators</i></p> <p>“Some home-sharing websites or third party brokers voluntarily collect and remit the Pennsylvania hotel occupancy tax on behalf of hosts. Taxpayers should check with the company to determine who is responsible for collecting and remitting the state and/or local tax.”</p> <p>Pa. Dep’t Rev., Short-term rentals using home-sharing or third-party brokers (last visited Oct. 27, 2018).</p> <p>Note, that the statutes governing tax collection by marketplace facilitators apply only to sales of tangible personal property, which does not include</p>	<p>72 Pa. Stat. & Cons. Stat. Ann. §§ 7201, 7208, 7209, 7210 (West 2018)</p>

State	Maximum Rate (%)	Comments	Source
		short-term occupancy rentals. 72 Pa. Stat. & Cons. Stat. Ann. §§ 7201, 7213 (West 2018) .	
Puerto Rico	7.00%	<p><i>Owners/Operators</i></p> <p>A 7.0% occupancy tax is imposed on payments for the leasing of supplementary short-term lodging in houses, apartments, cabins and villas for a period of less than 90 days.</p> <p>The tax must be collected by the owner, operator or agent of the owner and remitted to the Puerto Rico Tourism Company. The term “agent” includes real estate brokers that collect the rent on account of a supplementary short-term lodging.</p> <p><i>Facilitators</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	P.R. Laws Ann. tit. 13, §§ 2271, 2271o, 2271r (Lexis/Nexis 2018)
Rhode Island	8.00% (whole home) or 13.00% (room only)	<p><i>Owners/Operators</i></p> <p>An operator renting out a location in Rhode Island where living quarters or sleeping or housekeeping accommodations are provided to transient guests for less than 30 consecutive days in exchange for payment must collect taxes on the sale. Such accommodations include, without limitation: an apartment, a beach house or cottage, a condominium, a house, and a mobile home.</p> <p>For short-term rentals of an entire house, an entire condominium, an entire apartment, or other such residential dwelling, the operator must collect and remit the 7.0% sales tax and the statewide 1.0% local hotel tax, for a total of 8.0%. (The 5.0% statewide hotel tax does not apply.)</p>	R.I. Gen. Laws §§ 44-18-7, 7.1(n), -18, -36.1; 42-63.1-2, -14 (2018)

State	Maximum Rate (%)	Comments	Source
		<p>If a room is rented out for 30 days or less, the operator must collect and remit the 7.0% Rhode Island sales tax, the statewide 1.0% local hotel tax, and also the 5.0% percent statewide hotel tax, for a total of 13.0.</p> <p>“If a real estate professional lists a rental on behalf of the property’s owners, and collects the rental amount, the real estate professional must register with the Division of Taxation, collect sales tax and hotel tax from the occupants of the rental, and remit those taxes to the Division of Taxation.”</p> <p>See R.I. Tax Div., Notice 2015-11 Sales and use taxes on short-term residential rentals: FAQs (July 15, 2015).</p> <p><i>Facilitators</i></p> <p>Rhode Island law provides that a hosting platform, such as Airbnb or VRBO, is required to register with the Division of Taxation, charge and collect applicable taxes, and remit the tax to the Division.</p>	
South Carolina	7.00%	<p><i>Owner/Operator</i></p> <p>A sales tax of 7.0% is imposed on the “gross proceeds derived from the rental or charges for any rooms, lodgings, or sleeping accommodations furnished to transients by any hotel, inn, tourist court, tourist camp, motel, campground, residence, or any place in which rooms, lodgings, or sleeping accommodations are furnished to transients for a consideration.”</p> <p>The tax does not apply where the facilities consist of less than six bedrooms contained on the same premises occupied by the owner. Gross proceeds derived from the lease or rental of sleeping accommodations supplied to the same person for a period of 90 continuous days or more are not considered proceeds from transients.</p>	<p>S.C. Code Ann. §§12-36-70(1)(b), -510,-540, -550, -920 (2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p>Real estate agents, brokers, corporations, or listing services required to remit taxes must notify the Department of Revenue if rental property, previously listed by them, is dropped from their listings.</p> <p>Persons furnishing transient accommodations must obtain a retail license for each location and display the license on the premises. However, persons furnishing accommodations to transients for one week or less in any calendar quarter need not be licensed, but must remit accommodations taxes annually by April 15 of the following year. This exception does not apply to rental agencies or persons having more than one rental unit.</p> <p>Local taxes may also apply. See S.C. Dep't Rev., South Carolina Sales Tax Rate on Accommodations by Municipality (Feb. 15, 2018).</p> <p>See S.C. Dep't Rev., Sales and Use Tax Manual, ch. 11 Accommodations, (July 2018) (extensive detail on all aspects of the accommodations tax, with numerous examples of its application to various rental scenarios)</p> <p><i>Facilitator</i></p> <p>Online reservation platforms, such as Airbnb and VRBO, must obtain a South Carolina retail license and remit the 7% sales tax on accommodations to the Department, plus the applicable local sales and use tax administered and collected by the Department on behalf of the local jurisdiction imposing the local sales and use tax, with respect to the gross proceeds received from accommodations rentals. Their "gross proceeds" is the total amount received from its customer with no deduction for any labor or service.</p> <p>S.C. Dep't Rev., Sales and Use Tax Manual, ch. 11 Accommodations, p. 4 (July 2018)</p>	

State	Maximum Rate (%)	Comments	Source
South Dakota	4.50%	<p><i>Owner/Operator</i></p> <p>A state sales tax of 4.5% is imposed upon the gross receipts from rentals of rooms by lodging establishments received from transient guests. “Lodging establishment” means “any building, structure, property or premise kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are furnished to transient guests.” A transient guest is any person who resides in a lodging establishment for less than 28 consecutive days. The tax does not apply to the rental of a sleeping accommodation by any establishment for 10 or less days in a calendar year.</p> <p>A person furnishing transient lodging must obtain a retailer’s permit from the Department of Revenue for each place of business.</p> <p>The gross receipts from the rental of sleeping accommodations, including vacation homes, to transient guests are subject to the state 1.5% tourism tax. A transient guest is any person who resides in a lodging establishment fewer than 28 consecutive days. The rental of sleeping accommodations for 10 days or less in a calendar year is considered occasional and not taxable.</p> <p>See S.D. Dep’t Rev., Tourism Tax (Oct. 2017).</p> <p>Municipal sales and gross receipts taxes and special jurisdiction taxes may also apply.</p> <p><i>Facilitator</i></p> <p>Beginning March 1, 2019, marketplace providers, such as Airbnb and VRBO, are required to remit sales tax on all sales they facilitate into South Dakota if in the previous or current calendar year: (1) gross revenue from sales into South Dakota exceeded \$100,000; or (2) sales for delivery into South Dakota</p>	<p>S.D. Codified Laws §§ 10-45-2, -7, -24; 10-45D-2 (2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p>were made in 200 or more separate transactions. The marketplace provider must obtain a sales tax license.</p> <p>If a marketplace is remitting the sales tax, the South Dakota operator will not be responsible for sales tax remittance on rentals through that marketplace.</p> <p>See 2018 S.D. 1st Spec. Sess. S.B. 2</p>	
Tennessee	7.00%	<p><i>Owners/Operators</i></p> <p>The rental of vacation lodging, including cabins, cottages, chalets, condominiums, houses or individual rooms, for periods of less than 90 continuous days is subject to Tennessee’s sales tax at the rate of 7.0% of the sales price of the rental including all fees imposed.</p> <p>“If the owner of the property uses a management company to provide vacation lodging services, then the management company must register for and collect the sales tax. If no property management company is used, the individual property owner must register for and collect the sales tax.” They must register in the jurisdiction(s) in which the vacation lodging rental properties are located.</p> <p>See Tenn. Dep’t Rev., Sales and Use Tax Notice #17-24 (Oct. 2017).</p> <p>Local sales taxes may also apply.</p> <p><i>Facilitators</i></p> <p>Effective January 1, 2019, an online short-term rental unit marketplace such as Airbnb or VRBO, may, but is not required to, register with the Commissioner of Revenue for the collection and remittance of all sales and use taxes and metropolitan government local accommodation and</p>	<p>Tenn. Code Ann. §§ 67-6-102, -202, -205, -501, -601 (Lexis/Nexis 2018)</p> <p>2018 Tenn. Laws ch. 972 (codified as Tenn. Code Ann. ch. 66-38)</p>

State	Maximum Rate (%)	Comments	Source
		<p>convention fund taxes with respect to their imposition on the sales price of a short-term rental unit. An election is effective only if the online marketplace makes an election to remit all such taxes.</p> <p>No short-term rental unit provider subject is to such taxes for which the provider has received written notice or documentation from an online short-term rental unit marketplace that the online short-term rental unit marketplace has paid or will pay the taxes.</p> <p>Any online short-term rental unit marketplace that has made an election with respect to each short-term rental unit transaction facilitated by the online short-term rental unit marketplace, must collect and remit the taxes, even if such sale is occasional or isolated.</p>	
Texas	6.00%	<p><i>Owner/Operator</i></p> <p>A person owning, operating, managing, or controlling a hotel must collect the 6.0% state hotel occupancy tax that is imposed on the room price.</p> <p>For purposes of imposition of the tax, “hotel” includes a short-term rental, which means the rental of all or part of a residential property to a person who has the right to use or possess a room for fewer than 30 consecutive days.</p> <p>Cities, counties and special purpose districts may impose additional local hotel occupancy taxes.</p> <p><i>Facilitator</i></p> <p>No law requires marketplace facilitators such as Airbnb or VRBO to collect Texas occupancy taxes for accommodations booked on their platforms.</p>	<p>Tex. Tax Code §§156.001(b), .051, .052, .053, .101 (2017)</p>

State	Maximum Rate (%)	Comments	Source
		<p>However, as of May 1, 2017, Airbnb voluntarily began collecting and remitting the state hotel occupancy tax on Texas short-term rentals booked through the Airbnb website. Hosts are responsible for collecting and remitting occupancy taxes booked on non-Airbnb platforms.</p> <p>See Tex. Comptroller, Hotel Occupancy Tax FAQs: Airbnb (last visited Oct. 23, 2018)</p>	
Utah	5.02%	<p><i>Owner/Operator</i></p> <p>Amounts paid or charged short-term rental accommodations and services that are regularly rented for less than 30 consecutive days are subject to a 4.7% state sales tax. In some locations a supplemental state-imposed sales tax is collected.</p> <p>The owner/operator must obtain a sales and use tax license from the Utah Tax Commission for each location.</p> <p>A statewide transient room tax of .32 percent on rents charged by lodging providers for the use of public accommodations for less than 30 consecutive days is also imposed. See Utah Tax Comm'n, Pub. 56: Sales Tax Information for Lodging Providers (rev. Nov. 2017).</p> <p>Additional local transient room taxes, county option sales taxes and other local special purpose taxes may apply.</p> <p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	<p>Utah Code Ann. §§ 59-12-103(1)(i), (2), -106; 59-28-103 (2018)</p>

State	Maximum Rate (%)	Comments	Source
Vermont	9.00 %	<p><i>Owner/Operator</i></p> <p>Effective July 1, 2018, Vermont's 9.0% meals and room tax expressly applies to short-term rentals. Generally, the tax is due and payable monthly on or before the 25th day of the month following the month for which the tax is due.</p> <p>Each operator prior to commencing business must register with the Commissioner of Taxes each place of business within Vermont where he or she operates a short-term rental and post the corresponding meals and rooms tax account number on any advertisement for the short-term rental.</p> <p>"Short-term rental" is defined "as a furnished house, condominium, or other dwelling room or self-contained dwelling unit rented to the transient, traveling, or vacationing public for a period of fewer than 30 consecutive days and for more than 14 days per calendar year."</p> <p><i>Facilitator</i></p> <p>No provisions regarding submission of taxes by transient accommodations marketplace facilitators were located.</p> <p>Legislation introduced in 2018, H.B. 587, which would have regulated collection of sales taxes by marketplace facilitators, did not pass,</p>	<p>Vt. Stat. Ann. tit. 18, § 4301; tit. 32, §§ 9202, 9241, 9243, 9271, 9282 (2017); 2018 Vt. Spec. Sess. Act 10 (amending §§ 4301, 9202 and enacting § 9282)</p>
Virgin Islands	12.50%	<p><i>Owners/Operators</i></p> <p>Every guest of a hotel must pay to the Virgin Islands a tax to be collected and remitted to the government by the hotelkeeper or innkeeper at the rate of 12.5% of the gross room rate or rental, which includes the room rate plus any additional charges, such as an energy surcharge or a maintenance fee.</p>	<p>33 V.I. Code § 54 (Lexi/Nexis 2018)</p>

State	Maximum Rate (%)	Comments	Source
		<p>“Guest” includes an individual who has rented or leased an apartment, condominium, timeshare or residence for a day, week, month or season, provided that the rental is less than 90 days.</p> <p><i>Facilitators</i></p> <p>No provisions regarding collection and submission of taxes by accommodations marketplace facilitators, such as Airbnb or VRBO, were located.</p>	
Virginia	4.30%	<p><i>Owner/Operator</i></p> <p>For purposes of the Virginia state sales tax, “retail sale” and a “sale at retail” includes “the sale or charges for any room or rooms, lodgings, or accommodations furnished to transients for less than 90 continuous days by any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, or any other place in which rooms, lodging, space, or accommodations are regularly furnished to transients for a consideration.”</p> <p>The tax is at the rate of 4.3% of the gross proceeds derived from the sale or charges for rooms, lodgings or accommodations furnished to transients.</p> <p>An operator must register with the Tax Commissioner and obtain a sales tax certificate, which must be displayed prominently at the registered location</p> <p>Additional sales taxes are imposed in certain planning districts, certain counties and cities of historic significance and by local option in counties and cities.</p> <p><i>Facilitator</i></p>	<p>Va. Code Ann. §§ 58.1-602, -603 (2018)</p>

State	Maximum Rate (%)	Comments	Source
		No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO, were located.	
Washington	6.971%	<p><i>Owner/Operator</i></p> <p>The Washington sales tax of 6.5 % is imposed on the sale of transient lodging, including vacation rentals, of less than 30 days.</p> <p>The retailing business and occupation tax (and retail sales tax) applies to gross proceeds from the sales of transient lodging at the rate of .471%. A short-term rental business with less than \$90,000 in annual gross income will likely owe no state business and occupation tax because a small business credit applies to reduce that tax liability to \$0.</p> <p>The owner/operator of a short-term rental must obtain a state business license.</p> <p>Wash. Dep't Rev., Personal home rentals (last visited Oct. 24, 2018); see generally Wash. Dep't Rev., Lodging guide (last visited Oct. 24, 2018).</p> <p>Local option sales taxes which vary by county and city, and taxes such as the convention center tax, regional transit authority tax and tourism promotion area tax may apply. See Wash. Dep't Rev., Local sales and use tax (last visited Oct. 24, 2018).</p> <p><i>Facilitator</i></p> <p>Marketplace facilitators, such as Airbnb and VRBO, are required to collect/remit sales tax on behalf of short-term rental hosts with a physical presence in Washington. See Wash. Dep't Rev., Marketplace sellers (last visited Oct. 24, 2018).</p>	<p>Wash. Rev. Code §§ 82.04.050, .220, .250; 82.08.020, .053, .0531 (2018)</p>

State	Maximum Rate (%)	Comments	Source
West Virginia	6.00%	<p><i>Owner/Operator</i></p> <p>Any rental of a short-term rental property for less than 30 consecutive days is a taxable activity which is subject to the state 6.0% sales tax.</p> <p>A business registration certificate must be obtained from the Department of Revenue for each physical location in West Virginia that is leased or rented to a third party.</p> <p>Local sales taxes and hotel occupancy taxes may also be imposed.</p> <p>See generally W. Va. Dep't Rev., West Virginia State Tax: Short-Term Leases and Rentals of Real Property (Mar. 2018)</p> <p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO were located.</p>	W.Va. Code §§ 11-12-3; 11-15-2, -3 (2018)
Wisconsin	5.00%	<p><i>Owner/Operators</i></p> <p>“Homeowners or other individuals who make rooms or lodging available to the public for periods less than one month, must report and pay Wisconsin sales tax on such rentals. This includes the short-term rental of a home, room, apartment, cabin, inn, motel, or any other building in which accommodations are made available to the public. ‘One month’ means a calendar month or 30 days, whichever is less, counting the first day of the rental and not counting the last day of rental”. The state sales tax rate is 5.0%.</p> <p>Owners/operators must obtain a business tax registration from the Wisconsin Department of Revenue.</p>	Wis. Stat. §§ 66.0615, 77.51(9), .52(2). (7) (2018)

State	Maximum Rate (%)	Comments	Source
		<p><u>Exception:</u> “Beginning with sales made in 2018, if a seller’s taxable sales are less than \$2,000 in a calendar year, an occasional sale exemption may apply to the sales.” Wis. Dep’t Rev., Homeowners and Individuals Providing Short-Term Lodging-Updated (last visited Oct. 24, 2018).</p> <p>Local sales, exposition, premier resort area and baseball stadium taxes may also apply depending on the location.</p> <p><i>Facilitators</i></p> <p>“Effective September 23, 2017, a lodging marketplace [such as Airbnb and VRBO] is required to register with the Department of Revenue for a license to collect taxes imposed by the state related to a residential short-term rental and to collect room taxes imposed by a municipality. Therefore, if a lodging marketplace notifies the owner that it is collecting the taxes, the owner is not required to collect and remit taxes on those rentals.” Wis. Dep’t Rev., Homeowners and Individuals Providing Short-Term Lodging-Updated (last visited Oct. 24, 2018).</p>	
Wyoming	4.00%	<p><i>Owner/Operator</i></p> <p>A 4.0% state sales tax is imposed on the sales price paid for living quarters in establishments providing lodging service for transient guests for less than 30 days.</p> <p>An owner/operator of short-term rental property must obtain a sales tax license for each place of business from the Department of Revenue. The license must be posted at the location to which it applies.</p> <p>See generally Wyo, Dep’t Rev., Sales, Use and Lodging Tax Guidelines for the Hospitality Industry (rev. 2014)</p>	Mont. Stat. Ann. §§ 39-15-101(a)(xiv), -103(a)(i)(G), -104, -106 (Lexis/Nexis 2018)

State	Maximum Rate (%)	Comments	Source
		<p><i>Facilitator</i></p> <p>No provisions regarding collection and submission of taxes by transient accommodations marketplace facilitators, such as Airbnb or VRBO were located.</p>	