

CHAPTER 160
HB 15-FN - FINAL VERSION

9Apr2021... 0599h
05/20/2021 1488s

2021 SESSION

21-0670
10/08

HOUSE BILL **15-FN**

AN ACT relative to including under the meals and rooms tax facilitators of Internet transactions of motor vehicle rentals and facilitators of Internet transactions of room occupancies.

SPONSORS: Rep. Packard, Rock. 5; Rep. Major, Rock. 14; Rep. Almy, Graf. 13; Rep. Abrami, Rock. 19

COMMITTEE: Ways and Means

ANALYSIS

This bill adds and modifies definitions and requirements in the meals and rooms tax to include facilitators of Internet transactions of motor vehicle rentals and facilitators of Internet transactions of room occupancies.

Explanation: Matter added to current law appears in ***bold italics***.
Matter removed from current law appears ~~[in brackets and struckthrough.]~~
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty One

AN ACT relative to including under the meals and rooms tax facilitators of Internet transactions of motor vehicle rentals and facilitators of Internet transactions of room occupancies.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 160:1 Meals and Rooms Tax; Definition; Gross Rental Receipts; Motor Vehicle Rentals. Amend
2 RSA 78-A:3, VI to read as follows:

3 VI. "Gross rental receipts" means value received or promised as consideration to the owner
4 of a motor vehicle **and any rental facilitator** for ~~[rental of the vehicle, but]~~ **a rental agreement,**
5 **including any fee, service, or other charge or amount required to be paid by the renter as a**
6 **condition for the rental agreement. The term** shall not include:

- 7 (a) Separately stated charges for insurance;
- 8 (b) Charges for damages to the motor vehicle occurring during the rental agreement
9 period;
- 10 (c) Separately stated charges for motor fuel sold by the owner of the motor vehicle[-];
- 11 **(d) Amounts paid by an operator to a travel agent as commission or**
12 **compensation for the travel agent's services.**

13 160:2 Definition; Operator. Amend RSA 78-A:3, XIII to read as follows:

14 XIII. "Operator" means any person operating a hotel, charging for a taxable meal, or
15 receiving gross rental receipts, whether as owner or proprietor or lessee, or otherwise. **The term**
16 **operator shall include a rental facilitator and a room facilitator.**

17 160:3 Definition; Rent; Room Facilitators Added. Amend RSA 78-A:3, XVII(a) to read as follows:

- 18 (a) The ~~[consideration received]~~ **full retail price charged** for occupancy valued in
19 money, whether received in money or otherwise, including all receipts, cash, credits, and property, or
20 services of any kind or nature, and also any amount for which the occupant is liable for the
21 occupancy without any deduction of any kind, **including any fee, service, or other charge**
22 **required to be paid by the occupant to a room facilitator, except that the term rent shall**
23 **not include amounts paid by an operator to a travel agent as commission or compensation**
24 **for the travel agent's services; and**

25 160:4 Definition; Rental Agreement. Amend RSA 78-A:3, XVIII to read as follows:

26 XVIII. "Rental agreement" means an agreement by the owner of a motor vehicle to provide,
27 for not longer than 180 days, the exclusive use of that motor vehicle to another for consideration,
28 **whether directly or indirectly, through a rental facilitator or otherwise.**

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1 160:5 New Paragraph; Definition; Rental Facilitator. Amend RSA 78-A:3 by inserting after
2 paragraph XVIII the following new paragraph:

3 XVIII-a. "Rental facilitator" means any person having any right, access, ability, or authority
4 to offer, reserve, book, arrange for, remarket, distribute, broker, resell, coordinate, or otherwise
5 facilitate rental of a motor vehicle to a renter, whether directly or indirectly, through an Internet
6 transaction or any other means whatsoever.

7 160:6 New Paragraph; Definitions; Room Facilitator. Amend RSA 78-A:3 by inserting after
8 paragraph XIX the following new paragraph:

9 XIX-a. "Room facilitator" means any person having any right, access, ability, or authority to
10 offer, reserve, book, arrange for, remarket, distribute, broker, resell, coordinate, or otherwise
11 facilitate occupancy to an occupant, whether directly or indirectly, through an Internet transaction
12 or any other means whatsoever.

13 160:7 New Subparagraphs; Collection of Tax; Rental Facilitator; Room Facilitator. Amend RSA
14 78-A:7, I by inserting after subparagraph (b) the following new subparagraphs:

15 (c) If the rental of a motor vehicle is offered, reserved, booked, arranged for, or otherwise
16 facilitated in whole or in part by a rental facilitator, the rental facilitator shall demand and collect
17 the tax from the renter. The rental facilitator shall remit the tax to the state.

18 (d) If the occupancy is offered, reserved, booked, arranged for, or otherwise facilitated in
19 whole or in part by a room facilitator, the room facilitator shall demand and collect the tax from the
20 occupant. The room facilitator shall remit the tax to the state.

21 160:8 New Paragraphs; Assessment of Additional Tax; Rental Facilitator; Room Facilitator.
22 Amend RSA 78-A:11 by inserting after paragraph I the following new paragraphs:

23 I-a. If a rental facilitator required to collect and remit a tax under this chapter fails to make
24 a return, no assessment shall be made except against the rental facilitator.

25 I-b. If a room facilitator required to collect and pay a tax under this chapter fails to make a
26 return, no assessment shall be made except against the room facilitator.

27 160:9 Effective Date. This act shall take effect October 1, 2021.

Approved: July 30, 2021
Effective Date: October 01, 2021

