

## PLEASE OPPOSE

### **HB 1328** (NcNamara) *Transient occupancy taxes; administration.*

Makes changes to the administration of transient occupancy taxes by requiring the Department of Taxation, instead of the locality, to collect such taxes.

Transient occupancy tax is a LOCAL tax; LOCALLY administered.

SB651, effective 10/1/2022, passed in the 2022 General Assembly Session amended §58.1-3826(F) as follows:

*F. Subject to applicable laws, an accommodations intermediary shall submit to a locality the property addresses and gross receipts for all accommodations facilitated by the accommodations intermediary in such locality. Such information shall be submitted monthly.*

All other providers of accommodations in the Commonwealth, with the exception of AirBnB and its' subsidiaries, are in full compliance with the current code.

Companies **NOT** in compliance with the code as written: AirBnB; Hotel Tonight (owned by AirBnB).

Representatives for AirBnB have claimed they are unable to comply due to constraints of the Fourth Amendment to the U.S Constitution. AirBnB is the only entity asserting this claim.

AirBnB further claims that providing this information would be overly burdensome, though the very information we require is provided freely to AirBnB's hosts through an internal portal.

AirBnB is proposing legislation that would codify State administrative authority over local transient occupancy tax while allowing AirBnB to continue to renege on its obligation to provide local tax officials with the data they need to do their jobs.

Therefore, we respectfully request that you **oppose HB 1328**, as localities, not the Department of Taxation, are the appropriate administrators of local taxes.