

HB 2154 -- TAXATION OF TRANSIENT ACCOMMODATIONS

SPONSOR: Allred

Currently, any tax collected by any municipality, county, or local taxing entity on transient accommodations applies solely to amounts actually received by an operator of the transient accommodations. Additionally, current law states that under no circumstances will a travel agent or intermediary be deemed an operator of the transient accommodations, unless they actually operate such a facility.

This bill deems a travel agent or intermediary as an operator of the transient accommodations to the extent that a travel agent or intermediary receives and is entitled to keep any portion of any money paid in a transaction for the booking or rental of any transient accommodations.