



Short Term Rental Pilot Program



Chapter 3.14 Transient Occupancy Tax



“Hotel” means any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes.

“Transient” is any such person occupying space in a hotel until the period of 30 days has expired.

Chapter 3.14

Each transient, is subject to and shall pay a tax in the amount of 8 percent of the rent charged by the operator. Each operator shall collect the tax at the same time as the rent is collected from every transient.

Each operator shall, within 60 days following the close of each calendar quarter, make a return to the tax administrator of the total rents charged and received and the amount of tax collected for transient occupancies. At the time the return is filed, the full amount of the tax collected shall be remitted.

Short Term Rental (STR) Pilot Program



- Short-Term Rentals (STRs) are commonly referred to as Air BnBs
 - Rentals that are being used for less than 30 days, most commonly weekly or weekend stays
- HdL will launch and administer the STR Pilot Program
 - Rental properties will be identified during the implementation phase
 - HdL will send an introductory notice to rental operators
 - Operators must respond whether or not they would like to continue operations and responses can be made easily online through HdLs Portal
 - Operators continue operations and register their STR will receive a TOT Certificate, and instructions for quarterly filings
- Pilot program will run for 1 year to determine viability