

Sec. 1 32 V.S.A Chapter 225 is amended to read:

§ 9202. Definitions

The following words, terms, and phrases when used in this chapter shall have the meanings ascribed to them in this section unless the context clearly indicates a different meaning:

(1) "Commissioner" means the Commissioner of Taxes appointed under section 3101 of this title, and his or her authorized representatives.

(2) "Person" means any individual, combination of individuals, firm, partnership, society, association, joint stock company, corporation, or any of the foregoing acting in a fiduciary or representative capacity, whether appointed by court or otherwise.

(3) "Hotel" means an establishment which holds itself out to the public by offering sleeping accommodations for a consideration, whether or not the major portion of its operating receipts is derived therefrom and whether or not the sleeping accommodations are offered to the public by the owner or proprietor or lessee, sublessee, mortgagee, licensee, or any other person or the agent of any of the foregoing. The term includes inns, motels, tourist homes and cabins, ski dormitories, ski lodges, lodging homes, rooming houses, furnished-room houses, boarding houses, and private clubs, short-term rental, as well as any building or structure or part thereof to the extent to which any such building or structure or part thereof in fact is held out to the public by offering sleeping accommodations for a consideration. The term shall not include the following:

Subchapter 3: Enforcement And Penalties

§ 9271. Licenses required

(a) Each operator prior to commencing business shall register with the Commissioner each place of business within the State where he or she operates a hotel or sells taxable meals or alcoholic beverages; provided however, that an operator who sells taxable meals through a vending machine shall not be required to hold a license for each individual machine. Upon receipt of an application in such form and containing such information as the Commissioner may require for the proper administration of this chapter, the Commissioner shall issue without charge a license for each such place in such form as he or she may determine, attesting that such registration has been made. No person shall engage in serving taxable meals or alcoholic beverages or renting hotel rooms without the license provided in this section. The license shall be nonassignable and nontransferable

and shall be surrendered to the Commissioner if the business is sold or transferred or if the registrant ceases to do business at the place named.

(b) The license application shall indicate a category for the type of establishment including but not limited to: restaurant, hotel, bar, or short-term rental.

(c) In the case of short-term vacation rentals, the applicant shall certify on the application that the short-term rental is in compliance with the following provisions:

(1) The unit does not have any known violations or relevant State and local fire, life safety, and zoning laws and rules and has all smoke and carbon monoxide detectors as required by 9 V.S.A. chapter 77.

(2) Each guest room is free of any evidence of insects, rodents, and other pests.

(3) If the unit utilizes water from a nonpublic water supply system, the water is free from impurities in amounts sufficient to cause disease or harmful physiological effects as per Vermont Department of Health testing guidelines for private water supplies.

(4) All sewage is disposed of through an approved facility, including either:

(A) a public sewage treatment plant; or

an individual sewage disposal system that does not have any known violations of the Department of Environmental Conservation's rules and other applicable sanitation requirements.

(5) Short-term vacation rentals shall post the operator's tax ID number in any advertisement for the property.

(6) Short-term vacation rentals shall also post at least a phone number for an individual responsible for the property and the contact information for the Attorney General's Consumer Assistance Program.