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Sent: Friday, April 20, 2018 7:01 PM

To: helen@helenhead.com; Ron Wild; Janet Ancel; Ann Cummings; Michael Sirotkin; Helen Head; Janet Ancel; Stephen Klein

Subject: Airbnb Comments on Amended Bill S.204

We've reviewed the [amended draft](#) of S.204 and want to identify two concerns/questions to the relevant committees, both dealing with taxability of STR and the procedure for collecting said taxes.

Our goal is to protect and preserve the voluntary collection agreements (VCA) that Airbnb has entered into with the State of Vermont and the City of Burlington, which have streamlined collections for resident hosts, generating millions of dollars to support core public services.

- First, the amended bill excludes the newly created term "short-term rental" (Sec. 4301(a)(14)) from the definition of "hotel" (Sec. 9202(3)(E)), which could be interpreted to mean that short-term rentals aren't currently subject to the meals and rooms tax. Yet, the Tax Department has taken the position that the types of listings that would fall under the new statutory term are currently taxable as is evidenced by our VCA.
- Second, requiring hosts to post their meals and rooms tax number when the platform is doing the collecting and remitting is both confusing and potentially harmful. To that end, we wanted to note the product of our recent work with [New Hampshire](#) to collect taxes. Under that system, as explained in the linked memo, Airbnb has its own tax number and hosts need not post/use their own number for listings on Airbnb, but must continue to do so when listing their space on an online or offline platform that does not collect and remit taxes automatically.

Thank you for your continued efforts to support the economic engine of home sharing in the Green Mountain State. Please do not hesitate to reach out to me directly with any questions/comments or if you need additional information.

All best,

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