

1 therefrom whatsoever; and any monies received in payment for time-share
2 rights at the time of purchase; provided, however, that such money received
3 shall not be considered rent and thus not taxable if a deeded interest is granted
4 to the purchaser for the time-share rights. The term “rent” shall include all
5 amounts collected by booking agents except the tax required to be collected
6 under this chapter. The term “rent” shall not include rental charges for living
7 quarters, sleeping, or household accommodations to any student necessitated
8 by attendance at a school as defined herein.

9 * * *

10 (20) “Booking agent” means a person who facilitates the rental of an
11 occupancy and collects rent for an occupancy and who has the right, access,
12 ability, or authority, through an Internet transaction or any other means, to
13 offer, reserve, book, arrange for, remarket, distribute, broker, resell, or
14 facilitate an occupancy that is subject to the tax under this chapter.

15 Sec. 2. 32 V.S.A. § 9271 is amended to read:

16 § 9271. LICENSES REQUIRED

17 Each operator prior to commencing business shall register with the
18 Commissioner each place of business within the State where he or she operates
19 a hotel or sells taxable meals or alcoholic beverages; provided however, that an
20 operator who sells taxable meals through a vending machine shall not be
21 required to hold a license for each individual machine, and a booking agent

1 shall not be required to hold a separate license for each property the rental of
2 which it facilitates. Upon receipt of an application in such form and containing
3 such information as the Commissioner may require for the proper
4 administration of this chapter, the Commissioner shall issue without charge a
5 license for each such place in such form as he or she may determine, attesting
6 that such registration has been made. No person shall engage in serving
7 taxable meals or alcoholic beverages or renting hotel rooms without the license
8 provided in this section. The license shall be nonassignable and
9 nontransferable and shall be surrendered to the Commissioner if the business is
10 sold or transferred or if the registrant ceases to do business at the place named.

11 Sec. 3. EFFECTIVE DATE

12 This act shall take effect on July 1, 2019.
13