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1	* * * Booking Agents * * *
2	Sec. 1. 32 V.S.A. § 9202 is amended to read:
3	§ 9202. DEFINITIONS
4	The following words, terms, and phrases when used in this chapter shall
5	have the meanings ascribed to them in this section unless the context clearly
6	indicates a different meaning:
7	* * *
8	(4) "Operator" means any person, or his or her agent, operating a hotel,
9	whether as owner or proprietor or lessee, sublessee, mortgagee, licensee, or
10	otherwise; and any person, or his or her agent, charging for a taxable meal or
11	alcoholic beverage; and any person, or his or her agent, engaged in both of the
12	foregoing activities. The term "operator" shall include booking agents. In the
13	event that an operator is a corporation or other entity, the term "operator" shall
14	include any officer or agent of such corporation or other entity who, as an
15	officer or agent of the corporation, is under a duty to pay the gross receipts tax
16	to the Commissioner as required by this chapter.
17	* * *
18	(8) "Rent" means the consideration received for occupancy valued in
19	money, whether received in money or otherwise, including all receipts, cash,
20	credits, and property or services of any kind or nature, and also any amount for
21	which the occupant is liable for the occupancy without any deduction

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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

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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	