

1 Sec. X. 32 V.S.A. chapter 225, subchapter 4 is added to read:

2 Subchapter 4: Short-term Rental Impact Surcharge

3 § 9301. IMPOSITION; SHORT-TERM RENTAL IMPACT

4 SURCHARGE

5 (a) An operator shall collect a surcharge of ten percent of the rent of each  
6 occupancy that is a short-term rental. As used in this subchapter, “short-term  
7 rental” means a furnished house, condominium, or other dwelling room or self-  
8 contained dwelling unit rented to the transient, traveling, or vacationing public  
9 for a period of fewer than 30 consecutive days and for more than 14 days per  
10 calendar year.

11 (b) The surcharge shall be in addition to any tax assessed under section  
12 9241 of this chapter. The surcharge assessed under this section shall be paid,  
13 collected, remitted, and enforced under this chapter in the same manner as the  
14 rooms tax assessed under section 9241 of this title.