

AMENDMENTS TO LB756

Introduced by Urban Affairs.

1 1. Insert the following new sections:

2 Sec. 2. Section 77-2701, Revised Statutes Supplement, 2017, is  
3 amended to read:

4 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,  
5 77-27,236, and 77-27,238 and section 3 of this act shall be known and may  
6 be cited as the Nebraska Revenue Act of 1967.

7 Sec. 3. (1) For purposes of this section, online hosting platform  
8 means a marketplace connected by computer to one or more other computers  
9 or networks, as through a commercial electronic information service or  
10 the Internet, through which (a) a seller or hotel operator may rent or  
11 furnish any room or rooms, lodgings, or accommodations in a hotel, a  
12 motel, an inn, a tourist camp, a tourist cabin, or any other place, (b)  
13 such room or rooms, lodgings, or accommodations may be advertised or  
14 listed, and (c) a purchaser or occupant may arrange for the occupancy of  
15 such room or rooms, lodgings, or accommodations.

16 (2) The Tax Commissioner may enter into an agreement with an online  
17 hosting platform to permit the online hosting platform to collect and pay  
18 the applicable sales taxes imposed under the Local Option Revenue Act,  
19 the Nebraska Revenue Act of 1967, the Nebraska Visitors Development Act,  
20 and sections 13-318 to 13-326 and 13-2813 to 13-2816 on behalf of the  
21 seller or hotel operator otherwise required to collect such taxes solely  
22 for transactions consummated between the seller or hotel operator and the  
23 purchaser or occupant through the online hosting platform. Upon entering  
24 into such agreement with the online hosting platform, the Tax  
25 Commissioner shall waive the tax collection responsibility of a seller or  
26 hotel operator for transactions consummated through the online hosting  
27 platform for which the online hosting platform has assumed this

1 responsibility. The online hosting platform shall give written notice to  
2 each seller or hotel operator which is covered by the agreement between  
3 the online hosting platform and the Tax Commissioner.

4 (3) Upon entering into an agreement with the Tax Commissioner under  
5 this section, the online hosting platform shall report aggregate  
6 information on the tax return prescribed by the Tax Commissioner,  
7 including an aggregate of gross receipts, exemptions, adjustments, and  
8 taxable receipts of all transactions subject to the agreement.

9 (4) Taxes payable by an online hosting platform on transactions  
10 subject to the agreement shall be subject to audit only by the Tax  
11 Commissioner at his or her sole discretion. An audit of an online hosting  
12 platform shall be conducted solely on the basis of the tax identification  
13 number associated with each online hosting platform and shall not be  
14 conducted directly or indirectly on any seller, hotel operator,  
15 purchaser, or occupant involved in any such transaction. Any such audit  
16 shall be conducted on the basis of returns and supporting documents filed  
17 by the online hosting platform with the Tax Commissioner. An online  
18 hosting platform shall not be required to disclose any personally  
19 identifiable information relating to any seller, hotel operator,  
20 purchaser, or occupant involved in any such transaction.

21 Sec. 5. Original section 77-2701, Revised Statutes Supplement,  
22 2017, is repealed.

23 2. On page 2, after line 22 insert the following new subsection:

24 "(4) A municipality may adopt or enforce an ordinance or other  
25 regulation that imposes a sales tax or an occupation tax on short-term  
26 rentals if the tax is otherwise permitted by applicable law."; and in  
27 line 23 strike "(4)" and insert "(5)".

28 3. On page 3, line 2, strike "(5)" and insert "(6)"; and in line 9  
29 strike "(6)" and insert "(7)".

30 4. Renumber the remaining section accordingly.