

AMENDMENTS TO LB873

(Amendments to Standing Committee amendments, AM2065)

Introduced by Morfeld, 46.

1           1. Insert the following new sections:

2           Sec. 104. (1) For purposes of this section:

3           (a) Municipality means a city or village; and

4           (b) Short-term rental means a residential property, including a  
5 single-family dwelling or a unit in a condominium, cooperative, or time-  
6 share, that is rented wholly or partly for a fee for a period not longer  
7 than thirty consecutive days.

8           (2) A municipality shall not adopt or enforce an ordinance or other  
9 regulation that expressly or effectively prohibits the use of a property  
10 as a short-term rental.

11           (3) A municipality may adopt or enforce an ordinance or other  
12 regulation that specifically regulates property used as a short-term  
13 rental only if the municipality demonstrates that the primary purpose of  
14 the ordinance or other regulation is to protect the public's health and  
15 safety. An ordinance or other regulation authorized by this subsection  
16 includes:

17           (a) Requirements addressing:

18           (i) Fire and building codes;

19           (ii) Health and sanitation;

20           (iii) Traffic control; and

21           (iv) Solid or hazardous waste and pollution control; and

22           (b) Requirements regarding the designation of an emergency contact  
23 for the property.

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.

1       (5) A municipality may adopt or enforce an ordinance or other  
2 regulation that limits or prohibits the use of a short-term rental only  
3 if the law limits or prohibits the use of a short-term rental for the  
4 purpose of:

5       (a) Housing sex offenders;

6       (b) Operating a structured sober living home or similar enterprise;

7       (c) Selling illegal drugs;

8       (d) Selling alcohol or another activity that requires a permit or  
9 license under the Nebraska Liquor Control Act; or

10       (e) Operating a sexually oriented business.

11       (6) A municipality shall apply an ordinance or other regulation  
12 regulating land use to a short-term rental in the same manner as another  
13 similar property. An ordinance or other regulation described by this  
14 subsection includes:

15       (a) Residential use and other zoning matters;

16       (b) Noise and other nuisances; and

17       (c) Property maintenance.

18       (7) This section shall not be construed to affect regulations of a  
19 private entity, including a homeowners association organized under the  
20 Condominium Property Act or the Nebraska Condominium Act.

21       Sec. 343. Section 77-2701, Revised Statutes Supplement, 2017, is  
22 amended to read:

23       77-2701 Sections 77-2701 to 77-27,135.01, 77-27,222, 77-27,235,  
24 77-27,236, and 77-27,238 and section 344 of this act shall be known and  
25 may be cited as the Nebraska Revenue Act of 1967.

26       Sec. 344. (1) For purposes of this section, online hosting platform  
27 means a marketplace connected by computer to one or more other computers  
28 or networks, as through a commercial electronic information service or  
29 the Internet, through which (a) a seller or hotel operator may rent or  
30 furnish any room or rooms, lodgings, or accommodations in a hotel, a  
31 motel, an inn, a tourist camp, a tourist cabin, or any other place, (b)

1 such room or rooms, lodgings, or accommodations may be advertised or  
2 listed, and (c) a purchaser or occupant may arrange for the occupancy of  
3 such room or rooms, lodgings, or accommodations.

4 (2) The Tax Commissioner may enter into an agreement with an online  
5 hosting platform to permit the online hosting platform to collect and pay  
6 the applicable sales taxes imposed under the Local Option Revenue Act,  
7 the Nebraska Revenue Act of 1967, the Nebraska Visitors Development Act,  
8 and sections 13-318 to 13-326 and 13-2813 to 13-2816 on behalf of the  
9 seller or hotel operator otherwise required to collect such taxes for  
10 transactions consummated through the online hosting platform. Upon  
11 entering into such agreement with the online hosting platform, the Tax  
12 Commissioner shall waive the tax collection responsibility of a seller or  
13 hotel operator for transactions consummated through the online hosting  
14 platform for which the online hosting platform has assumed this  
15 responsibility. The online hosting platform shall give written notice to  
16 each seller or hotel operator which is covered by the agreement between  
17 the online hosting platform and the Tax Commissioner.

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

23 (4) Taxes payable by an online hosting platform on transactions  
24 subject to the agreement shall be subject to audit only by the Tax  
25 Commissioner at his or her sole discretion. Any such audit shall be  
26 conducted on the basis of returns and supporting documents filed by the  
27 online hosting platform with the Tax Commissioner. An online hosting  
28 platform shall not be required to disclose any personally identifiable  
29 information relating to any seller, hotel operator, purchaser, or  
30 occupant involved in any such transaction.

31 Sec. 345. The Revisor of Statutes shall assign section 104 of this

- 1 act to Chapter 18.
- 2 2. Renumber the remaining sections and correct the repealer
- 3 accordingly.