AMENDMENTS TO LB628

Introduced by Government, Military and Veterans Affairs.

1. Insert the following new sections:

Sec. 2. (1) For purposes of this section, online hosting platform means a marketplace connected by computer to one or more other computers or networks, as through a commercial electronic information service or the Internet, through which (a) a seller or hotel operator may rent or furnish any room or rooms, lodgings, or accommodations in a hotel, a motel, an inn, a tourist camp, a tourist cabin, or any other place, (b) such room or rooms, lodgings, or accommodations may be advertised or listed, and (c) a purchaser or occupant may arrange for the occupancy of such room or rooms, lodgings, or accommodations.

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

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

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

Sec. 3. Section 77-2701, Revised Statutes Cumulative Supplement, 2016, is amended to read:

77-2701 Sections 77-2701 to 77-27,135.01, 77-27,235, 77-27,236, and 77-27,238 and section 2 of this act shall be known and may be cited as the Nebraska Revenue Act of 1967.

Sec. 4. Original section 77-2701, Revised Statutes Cumulative Supplement, 2016, is repealed.