

HOUSE BILL No. 2481

By Representative Reavis

1-20

AN ACT concerning taxation; relating to transient guest tax; removing the two-bedroom requirement to qualify as hotel, motel or tourist court requiring collection of tax from all such qualifying rentals; amending K.S.A. 12-1692 and 12-1696 and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 12-1692 is hereby amended to read as follows: 12-1692. As used in this act, ~~the following words and phrases shall have the meanings respectively ascribed to them herein:~~

(a) "Person" means an individual, firm, partnership, corporation, joint venture or other association of persons;

(b) "hotel, motel or tourist court" means any structure or building ~~which that~~ contains rooms furnished for the purposes of providing lodging, ~~which that~~ may or may not also provide meals, entertainment or various other personal services to transient guests, and ~~which~~ is kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation by transient or permanent guests and having *one or more* ~~than two~~ bedrooms furnished for the accommodation of such guests;

(c) "transient guest" means a person who occupies a room in a hotel, motel or tourist court for not more than 28 consecutive days;

(d) "business" means any person engaged in the business of renting, leasing or letting living quarters, sleeping accommodations, rooms or a part thereof in connection with any motel, hotel or tourist court;

(e) "convention and tourism promotion" means: (1) Activities to attract visitors into the community through marketing efforts, including advertising, directed to at least one of the five basic convention and tourism market segments consisting of group tours, pleasure travelers, association meetings and conventions, trade shows and corporate meetings and travel; and (2) support of ~~those~~ activities and organizations ~~which that~~ encourage increased lodging facility occupancy; and

(f) "accommodations broker" means any business ~~which that~~ maintains an inventory of ~~two~~ *one* or more rooms in one or more locations ~~which that~~ are offered for pay to a person or persons for not more than 28 consecutive days.

Sec. 2. K.S.A. 12-1696 is hereby amended to read as follows: 12-

1 1696. As used in this act, ~~the following words and phrases shall have the~~
2 ~~meanings respectively ascribed to them herein:~~

3 (a) "Person" means an individual, firm, partnership, corporation, joint
4 venture or other association of persons;

5 (b) "hotel, motel or tourist court" means any structure or building
6 ~~which that~~ contains rooms furnished for the purposes of providing lodging,
7 ~~which that~~ may or may not also provide meals, entertainment or various
8 other personal services to transient guests, and ~~which is~~ kept, used,
9 maintained, advertised or held out to the public as a place where sleeping
10 accommodations are sought for pay or compensation by transient or
11 permanent guests and having ~~one or more than two~~ bedrooms furnished
12 for the accommodation of such guests;

13 (c) "transient guest" means a person who occupies a room in a hotel,
14 motel or tourist court for not more than 28 consecutive days;

15 (d) "business" means any person engaged in the business of renting,
16 leasing or letting living quarters, sleeping accommodations, rooms or a
17 part thereof in connection with any motel, hotel or tourist court;

18 (e) "convention and tourism promotion" means: (1) Activities to
19 attract visitors into the community through marketing efforts, including
20 advertising, directed to at least one of the five basic convention and
21 tourism market segments consisting of group tours, pleasure travelers,
22 association meetings and conventions, trade shows and corporate meetings
23 and travel; and (2) support of ~~those~~ activities and organizations ~~which that~~
24 encourage increased lodging facility occupancy; and

25 (f) "accommodations broker" means any business ~~which that~~
26 maintains an inventory of ~~two one~~ or more rooms in one or more locations
27 ~~which that~~ are offered for pay to a person or persons for not more than 28
28 consecutive days.

29 Sec. 3. K.S.A. 12-1692 and 12-1696 are hereby repealed.

30 Sec. 4. This act shall take effect and be in force from and after its
31 publication in the statute book.