

As Amended by House Committee

Session of 2026

HOUSE BILL No. 2481

By Representative Reavis

1-20

1 AN ACT concerning—~~taxation tourism~~; relating to tourist
2 ~~accommodations~~; relating to transient guest tax; removing replacing
3 the two-bedroom requirement with a ~~three~~-bedroom requirement to
4 qualify as hotel, motel or tourist court requiring collection of tax from
5 all such qualifying rentals; relating to short-term rental or vacation
6 properties; prohibiting limitations by municipalities on the
7 regulation of such properties during the period of May 15, 2026,
8 through July 25, 2026; requiring municipalities to process applications
9 for such permits within 15 calendar days; amending K.S.A. 12-1692
10 and 12-1696 and repealing the existing sections.

11

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

13 **New Section 1.** (a) No municipality shall adopt, administer or
14 enforce any ordinance, resolution, regulation or other code or law that
15 limits the number of issuances of permits or other municipal
16 authorizations required by such municipality for the operation of
17 short-term rentals or vacation units or properties during the period
18 commencing on May 15, 2026, and continuing through July 25, 2026,
19 or that limits the duration of any short-term rentals or vacation units
20 or properties during such period. During such period, all completed
21 applications to a municipality required for authorization to operate a
22 short-term rental or vacation unit or property shall be processed by
23 the municipality and a response issued to the applicant within 15
24 calendar days. If a municipality fails to process and issue a response
25 within 15 calendar days of such an application's submission to the
26 municipality, the application shall be deemed approved and no
27 additional regulation or code requirement by the municipality as a
28 condition of approval of the application shall be permitted.

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(b) As used in this section:

30 (1) "Municipality" means any city, county or unified government
31 or agency, department or other division of a city, county or unified
32 government; and

33 (2) "short-term rental or vacation unit or property" means any
34 dwelling or residential unit that is offered as a place of
35 accommodation, either as one or more individual rooms within such
36 dwelling or residential unit or as such dwelling or residential unit in

1 whole or in part, during all or any portion of the period of May 15,
2 2026, through July 25, 2026.

3 Section 1. Sec. 2. K.S.A. 12-1692 is hereby amended to read as
4 follows: 12-1692. As used in this act, the following words and phrases
5 shall have the meanings respectively ascribed to them herein:

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

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

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

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

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

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

32 Sec. 2. Sec. 3. K.S.A. 12-1696 is hereby amended to read as follows: 12-
33 1696. As used in this act, the following words and phrases shall have the
34 meanings respectively ascribed to them herein:

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

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

1 furnished for the accommodation of such guests;

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

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

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

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

18 Sec.~~3~~ 4. K.S.A. 12-1692 and 12-1696 are hereby repealed.

19 Sec.~~4~~ 5. This act shall take effect and be in force from and after its
20 publication in the ~~statute book~~ **Kansas register**.