

As Amended by House Committee

Session of 2026

HOUSE BILL No. 2481

By Representative Reavis

1-20

AN ACT concerning ~~taxation~~ **tourism; relating to tourist accommodations**; relating to transient guest tax; ~~removing~~ **replacing** the two-bedroom requirement **with a three-bedroom requirement** to qualify as hotel, motel or tourist court requiring collection of tax from all such qualifying rentals; **relating to short-term rental or vacation properties; prohibiting limitations by municipalities on the regulation of such properties during the period of May 15, 2026, through July 25, 2026**; requiring municipalities to process applications for such permits within 15 calendar days; 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:*

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

**(b) As used in this section:**

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

**(2) "short-term rental or vacation unit or property" means any dwelling or residential unit that is offered as a place of accommodation, either as one or more individual rooms within such 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 ~~those~~ 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.~~ **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 ~~those~~ activities and organizations ~~which that~~  
13 encourage increased lodging facility occupancy; and

14 (f) "accommodations broker" means any business ~~which 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**.