

AN ACT

*Codification
District of
Columbia
Official Code*

2001 Edition

2011 Summer
Supp.

IN THE COUNCIL OF THE DISTRICT OF COLUMBIA

To amend Title 47 of the District of Columbia Official Code to clarify and mandate that online travel companies pay the full amount of tax on the amount paid by the occupant in relation to the tax in the sale or charge for any room or rooms, lodgings, or accommodations regularly furnished to transients.

BE IT ENACTED BY THE COUNCIL OF THE DISTRICT OF COLUMBIA, That this act may be cited as the “Payment of Full Hotel Taxes by Online Vendors Clarification Act of 2010”.

Sec. 2. Title 47 of the District of Columbia Official Code is amended as follows:

(a) Section 47-2001(n)(1)(C) is amended to read as follows:

New
§ 47-2001

“(C)(i) The sale or charge, to include net charges and additional charges, for any room or rooms, lodgings, or accommodations furnished to transients by any hotel, room remarketer, inn, tourist camp, tourist cabin, or any other place in which rooms lodgings, or accommodations are regularly furnished to transients for consideration. For the purposes of this subparagraph, the term “transient” means any person who occupies, or has the right to occupy, any room or rooms, lodgings, or accommodations for a period of 90 days or less during any one continuous stay.

“(ii) For the purposes of this chapter, the term:

“(I) “Additional charges” means the excess of the sale or charges received from the transient by a room remarketer over the net sale or net charges.

“(II) “Net sale” or “net charges” means the gross receipts from the sale of or charges for any room or accommodations received by a retailer from a room remarketer.

“(III) “Room remarketer” means any person, other than the retailer, having any right, access, ability, or authority, through an Internet transaction or any other means whatsoever, to offer, reserve, book, arrange for, remarket, distribute, broker, resell, or facilitate the transfer of rooms the occupancy of which is subject to tax under this chapter;”.

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(b) Section 47-2002(2) is amended as follows:

New
§ 47-2002

(1) The existing text is designated as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net sale or net charges received from the transient by the room remarketer.”.

(c) Section 47-2002.02(1) is amended as follows:

New
§ 47-2002.02

(1) The existing text is designated as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net sale or net charges received from the transient by the room remarketer.”.

(d) Section 47-2202(2) is amended as follows:

New
§ 47-2202

(1) The existing text is designated as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net sale or net charges received from the transient by the room remarketer.”.

(e) Section 47-2202.01(1) is amended as follows:

New
§ 47-2202.01

(1) The existing text is designated as subparagraph (A).

(2) A new subparagraph (B) is added to read as follows:

“(B) If the occupancy of a room or rooms, lodgings, or accommodations is reserved, booked, or otherwise arranged for by a room remarketer, the tax imposed by this paragraph shall be determined based on the net sale or net charges received from the transient by the room remarketer.”.

Sec. 3. Fiscal impact statement.

The Council adopts the fiscal impact statement in the committee report as the fiscal impact statement required by section 602(c)(3) of the District of Columbia Home Rule Act, approved December 24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(3)).

Sec. 4. Effective date.

This act shall take effect following approval by the Mayor (or in the event of veto by the Mayor, action by the Council to override the veto), a 30-day period of Congressional review as provided in section 602(c)(1) of the District of Columbia Home Rule Act, approved December

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24, 1973 (87 Stat. 813; D.C. Official Code § 1-206.02(c)(1)), and publication in the District of Columbia Register.

Chairman
Council of the District of Columbia

Mayor
District of Columbia