

AMENDMENTS TO LB628

Introduced by Government, Military and Veterans Affairs.

1 1. Insert the following new sections:

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

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

26 (3) Upon entering into an agreement with the Tax Commissioner under
27 this section, the online hosting platform shall report aggregate

1 information on the tax return prescribed by the Tax Commissioner,
2 including an aggregate of gross receipts, exemptions, adjustments, and
3 taxable receipts of all transactions subject to the agreement.

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

16 Sec. 3. Section 77-2701, Revised Statutes Cumulative Supplement,
17 2016, is amended to read:

18 77-2701 Sections 77-2701 to 77-27,135.01, 77-27,235, 77-27,236, and
19 77-27,238 and section 2 of this act shall be known and may be cited as
20 the Nebraska Revenue Act of 1967.

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