**ONLINE HOME SHARING TAX FAIRNESS**

**Talking Points**

**ISSUE SUMMARY**

HB 787 (Heffley – R, Carbon) requires online home sharing platforms such as Airbnb and VRBO to register with the Department of Revenue and regularly submit a list of Pennsylvania properties to ensure tax compliance. Further, the legislation also requires the Department to share that information with county treasurers to ensure local compliance and enforcement.

**POSTION**

PABBI & the PA Restaurant & Lodging Association (PRLA) supports HB 787.

**STATUS**

The bill is awaiting consideration before the House Tourism & Recreational Development Committee. Identical legislation passed the House in 2018 by a vote of 177-14. It did not move in the Senate.

**TALKING POINTS**

1. Over the years, as technology has changed, online home sharing sites such as Airbnb and VRBO have made it easier for individuals to offer rooms in their home, or their entire home as a short-term rental for transient guests. Unfortunately, many of these people who list their home(s) are unaware they owe taxes on these rentals. This is NOT a new tax – it is simply ensuring that ALL short-term rental properties are made responsible for paying the tax.
2. While legislation was passed in 2018 (Act 109), that bill only requires compliance on the tax side, but doesn’t allow the sharing of information to ensure other local levels of compliance. HB 787 helps to address the other problems that arise with short-term rentals.
3. Hotels and bed and breakfasts in the state are not opposed to the competition that comes from these types of sites, but this legislation is about leveling the playing field. Unfortunately, without legislating the information to be shared – online home sharing platforms continue to allow for listings without ensuring any type of compliance.
4. This legislation requires online home sharing sites to register with the Department of Revenue to regularly submit listings that are located in Pennsylvania.

**ACTION REQUESTED**

Send a letter to your State Senator and Representative. Meet with them in-person to educate them on the issue, how it is adversely impacting your business, and ask them to support the bill.