START\_STATUTE42-5042.  Online lodging operators; requirements; civil penalty; definitions

A.  An online lodging operator may not offer for rent or rent a lodging accommodation without a current transaction privilege tax license. The online lodging operator shall list the transaction privilege tax license number on each advertisement for each lodging accommodation the online lodging operator maintains, including online lodging marketplace postings.  An online lodging operator that fails to comply with this subsection shall pay a civil penalty of $250 for a first offense and $1,000 for a second or any subsequent offense.

B.  For the purposes of this section:

1.  "Lodging accommodation" has the same meaning prescribed in section 42‑5076.

2.  "Online lodging marketplace" has the same meaning prescribed in section 42‑5076.

3.  "Online lodging operator" has the same meaning prescribed in section 42‑5076 and includes an owner of a vacation rental or short‑term rental that is not offered through an online lodging marketplace.

4.  "Vacation rental" and "short‑term rental" have the same meanings prescribed in section 9‑500.39 or 11‑269.17.

5.  "Verified violation" has the same meaning prescribed in section 9‑500.39 or 11‑269.17. END\_STATUTE