ONE HUNDRED FIFTH LEGISLATURE - SECOND SESSION - 2018 COMMITTEE STATEMENT LB756

Hearing Date: Tuesday January 16, 2018

Committee On: Urban Affairs Introducer: Morfeld

One Liner: Prohibit ordinances prohibiting certain short-term rentals of residential property

Roll Call Vote - Final Committee Action:

Advanced to General File with amendment(s)

Vote Results:

Aye: 7 Senators Crawford, Hansen, Howard, Larson, Quick, Riepe, Wayne

Nay: Absent:

Present Not Voting:

Verbal Testimony:

Proponents: Representing:

Senator Adam Morfeld Legislative District #46

Monisha Merchant Airbnb

Scott Merritt Nebraska Hotel & Lodging Association

Elaine Selig Polzien Self
Hayganus Stoddart Self
Samuel Lyon Self
Karen Miller Self
Sarah Sell Self

Opponents: Representing:

Neutral: Representing:

Christy Abraham League of Nebraska Municipalities

Summary of purpose and/or changes:

LB 756 would prohibit municipalities from adopting or enforcing ordinances or other regulations that expressly or effectively prohibit the short-term rental of residential properties.

LB 756 would also restrict the ability of municipalities to regulate residential properties used as short-term rentals.

Explanation of amendments:

AM 1642 provides that a municipality may adopt or enforce an ordinance or other regulation that imposes a sales tax or an occupation tax on short-term rentals if the tax is otherwise permitted by applicable law

AM 1642 also provides that an online hosting platform may enter into an agreement with the Tax Commissioner to permit the online hosting platform to collect and remit applicable sales taxes on behalf of the seller or hotel operator otherwise required to collect such taxes for transactions consummated between the seller or hotel operator and the purchaser or occupant through the online hosting platform

Justin Wayne, Chairperson