



## House Bill 220

### Sectional Analysis

**Section 1:** Amends AS 43.52 to create a new article 3 relating to the establishment of a statewide bed tax. This encompasses the following new sections:

**Sec. 43.52.300** establishes a statewide bed tax of 6% for rooms that are being rented for the purpose of lodging.

**Sec. 43.52.310** establishes exemptions for the bed tax. These include room rentals that exceed 30 days, room rentals for federal/state officials or employees traveling on official business, and room rentals for officials or employees from foreign governments traveling on official business if the tax is prohibited by federal law or treaty.

**Sec. 43.52.320(a)** states that the bed tax is due at the time the room rent is paid, and that the tax shall be collected and paid to the department by either the person who provided the room for rent, or the rental room rental network company if the room rental was facilitated through that room rental network company.

**Sec. 43.52.320(b)** states that a room rental network company required to collect the bed tax shall register with the department.

**Sec. 43.52.330** states that the statewide bed tax would be in addition to any municipal bed tax.

**Sec. 43.52.350** lists definitions for terms used in AS 43.52.300-350.

**Section 2:** Establishes an effective date of July 1, 2024.