

HOUSE BILL NO. 310

IN THE LEGISLATURE OF THE STATE OF ALASKA

THIRTY-FOURTH LEGISLATURE - SECOND SESSION

BY REPRESENTATIVE GRAY

Introduced: 2/16/26

Referred: Labor and Commerce, Finance

A BILL

FOR AN ACT ENTITLED

1 **"An Act establishing a bed tax; and providing for an effective date."**

2 **BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:**

3 * **Section 1.** AS 43.52 is amended by adding new sections to read:

4 **Article 3. Bed Tax.**

5 **Sec. 43.52.300. Levy of bed tax.** A tax of three percent of the amount of room
6 rent is imposed on a room rented for the purpose of lodging.

7 **Sec. 43.52.310. Exemptions.** The tax imposed under AS 43.52.300 does not
8 apply to a room rental

9 (1) that exceeds 30 days;

10 (2) for a federal or state official or employee, when the official or
11 employee is traveling on official business; or

12 (3) for an official or employee of a foreign government, when the
13 official or employee is traveling on official business, if imposition of the tax is
14 prohibited by federal law or treaty.

15 **Sec. 43.52.320. Liability for payment of bed tax.** (a) The tax imposed by

1 AS 43.52.300

2 (1) is due at the time room rent is paid; and

3 (2) shall be collected and paid to the department by the

4 (A) room rental network company that arranged or executed
5 the rental if the rental was arranged or executed through a room rental network;

6 or

7 (B) person who provides the rented room if the rental was not
8 arranged or executed through a room rental network.

9 (b) A room rental network company required to collect the tax imposed under
10 AS 43.52.300 shall register with the department.

11 **Sec. 43.52.330. Relationship to municipal taxes.** The tax imposed by
12 AS 43.52.300 is in addition to a room rental tax imposed by a municipality.

13 **Sec. 43.52.350. Definitions.** In AS 43.52.300 - 43.52.350,

14 (1) "room rent" means the amount paid as consideration for the use by
15 a person of a room in a hotel, motel, or other place of temporary lodging;

16 (2) "room rental network" means online-enabled software or an online-
17 enabled application, website, or other system offered or used by a room rental network
18 company that enables the prearrangement of room rentals with personal room owners.

19 * **Sec. 2.** This Act takes effect January 1, 2027.