

KENTUCKY GENERAL ASSEMBLY AMENDMENT FORM
2021 REGULAR SESSION
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Amend printed copy of **HB 494**

On page 1, by deleting everything after the enacting clause and inserting the following in lieu thereof:

"➔SECTION 1. A NEW SECTION OF KRS CHAPTER 138 IS CREATED TO READ AS FOLLOWS:

(1) (a) A three percent (3%) transaction fee shall be levied upon the amount of the:

- 1. Gross financial consideration paid by a shared vehicle driver through a peer-to-peer car sharing program in accordance with a car sharing program agreement;**
- 2. Gross rental charges paid by a customer renting a motor vehicle from a motor vehicle renting company, as defined in KRS 281.687; and**
- 3. Gross trip charges paid by a customer using a transportation network company service, as defined in KRS 281.010.**

(b) The transaction fee authorized by this subsection shall be the direct obligation of the holder of a U-Drive-It or transportation network company certificate issued under KRS 281.630 or a peer-to-peer car sharing program, as applicable, but the fee may be charged to and collected from the shared vehicle driver or customer, as applicable, in addition to the consideration or charges. The fees due shall be remitted monthly to the Transportation Cabinet, which shall promulgate

Amendment No. _____

Rep. Rep. Bart Rowland

Committee Amendment _____

Floor Amendment _____

Adopted: _____

Rejected: _____

Signed: _____

LRC Drafter: _____

Date: _____

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administrative regulations in accordance with KRS Chapter 13A to establish forms and procedures for administering collection of the fee.

(c) Revenues generated from collection of the transaction fee imposed by this subsection shall be deposited into the Commonwealth of Kentucky's road fund.

(2) (a) A three percent (3%) transaction fee shall be levied upon the amount of the gross receipts derived from the rental of a cabin, house, yurt, structure, or similar accommodations used or designed to be used as a temporary or permanent abode or home of a person, family, or household, and includes a single-family dwelling or portion thereof, or an individual residential dwelling in a multi-dwelling building, such as an apartment building, condominium, cooperative, or timeshare provided to transients for a consideration for a period of less than thirty (30) days if those accommodations are reserved through an accommodations intermediary that serves as the merchant of record on the consumer's credit card transaction.

(b) As used in the subsection, "accommodations intermediary" means any person other than the accommodations provider that facilitates, brokers, coordinates, or in any other way arranges for the purchase of or the right to use accommodations by the consumer and charges a room charge to the consumer.

(c) The transaction fee authorized under this subsection shall be the direct obligation of the accommodations intermediary but the fee may be charged to and collected from the customer, as applicable, in addition to the consideration or other charges. The transaction fee shall be collected in the same manner and at the same time as the sales tax as provide in KRS Chapter 139.

➔Section 2. Section 1 of this Act takes effect on January 1, 2022."