



General Assembly

January Session, 2019

**Proposed Bill No. 259**

LCO No. 3195



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
SEN. NEEDLEMAN, 33<sup>rd</sup> Dist.

**AN ACT CONCERNING THE IMPOSITION OF SALES AND USE TAXES ON PEER-TO-PEER HOSPITALITY SERVICES AND PROPERTY RENTALS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That the general statutes be amended to impose the sales and use
- 2 taxes applicable to hospitality services and hotel or lodging house
- 3 occupancy on peer-to-peer hospitality services and property rentals.

**Statement of Purpose:**

To establish parity in sales and use taxes on hospitality services and hotel or lodging house occupancy when such services or property rentals are provided on a peer-to-peer basis.