

HB0256 compared with HB0256S01

provides that a municipality or county that imposes transient room tax on short-term rentals may provide a listing or offering on a short-term rental website to the county auditor as evidence that a short-term rental owner may be subject to the transient room tax; and

23 ▸ makes technical and conforming changes.

24 **Money Appropriated in this Bill:**

25 None

26 None

29 AMENDS:

30 **10-8-85.4** , as last amended by Laws of Utah 2021, Chapter 102 , as last amended by Laws of Utah 2021, Chapter 102

31 **17-50-338** , as last amended by Laws of Utah 2021, Chapter 102 , as last amended by Laws of Utah 2021, Chapter 102

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33 *Be it enacted by the Legislature of the state of Utah:*

34 Section 1. Section **10-8-85.4** is amended to read:

35 **10-8-85.4. Ordinances regarding short-term rentals -- Prohibition on ordinances restricting speech on short-term rental websites -- Evidence of short-term rental -- Removing a listing.**

38 (1) As used in this section:

39 (a) "Internal accessory dwelling unit" means the same as that term is defined in Section 10-9a-511.5.

41 (b) "Permit number" means a unique identifier issued by a municipality and may include a business license number.

43 ~~(b)~~ (c) "Residential unit" means a residential structure or any portion of a residential structure that is occupied as a residence.

45 ~~(e)~~ (d) "Short-term rental" means a residential unit or any portion of a residential unit that the owner of record or the lessee of the residential unit offers for occupancy for fewer than 30 consecutive days.

48 ~~(d)~~ (e) "Short-term rental website" means a website or other digital platform that:

49 (i) allows a person to offer a short-term rental to one or more prospective renters; and

50 (ii) facilitates the renting of, and payment for, a short-term rental.

51 (f) "URL" means uniform resource locator.

52 (2) Notwithstanding Section 10-9a-501 or Subsection 10-9a-503(1), a legislative body may not:

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- 54 (a) enact or enforce an ordinance that prohibits an individual from listing or offering a short-term rental
on a short-term rental website; or
- 56 (b) use an ordinance that prohibits the act of renting a short-term rental to fine, charge, prosecute, or
otherwise punish an individual solely for the act of listing or offering a short-term rental on a short-
term rental website.
- 59 (3) If a municipality regulates short-term rentals, Subsection (2)(b) does not prevent the municipality
from using a listing or offering of a short-term rental on a short-term rental website as evidence that
a short-term rental took place so long as the municipality has additional information to support the
position that a property owner violated a municipal ordinance.
- 64 (4) A legislative body may only require a short-term rental website to:
- 65 (a) if short-term rentals are permissible in some or all of the municipality, require inclusion of a permit
number on a listing or offering of a short-term rental on the short-term rental website; and
- 68 (b) remove a short-term rental listing or offering from the short-term rental website after notice from the
municipality, as described in Subsection (5), that the short-term rental is operating in violation of
business license requirements or zoning requirements.
- 71 (5)
- . (a) A municipality that provides a notice to a short-term rental website that a short-term rental within
the municipality is in violation of the municipality's business licensing requirements or zoning
requirements shall identify in the notice:
- 74 (i) the listing or offering to be removed by the listing's offering's URL; and
- 75 (ii) the reason for removal.
- 76 (b) A short-term rental website:
- 77 (i) that receives the notice described in this subsection shall remove the short-term rental listing or
offering from the short-term rental website within seven business days from the day on which the
short-term rental website receives the notice from the municipality; and
- 81 (ii) is not required to remove a listing or offering from the short-term rental website unless the short-
term rental website receives the notice described in this Subsection (5).
- 84 (6) If a legislative body imposes transient room tax on the rental of rooms in hotels, motels, inns,
trailer courts, campgrounds, tourist homes, and similar accommodations for stays of less than 30
consecutive days as authorized by Section 59-12-352 or 59-12-353:

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(a) the municipality may provide the listing or offering of a short-term rental on a short-term rental website to the county auditor as evidence that the owner of a short-term rental may be subject to the transient room tax; and

90 (b) the county auditor may utilize the listing or offering of a short-term rental on a short-term rental website when making a referral to the State Tax Commission, as described in Section 59-12-302.

93 [~~(3)~~] (7) Subsection (2) does not apply to an individual who lists or offers an internal accessory dwelling unit as a short-term rental on a short-term rental website if the municipality records a notice for the internal accessory dwelling unit under Subsection 10-9a-530(6).

97 Section 2. Section **17-50-338** is amended to read:

98 **17-50-338. Ordinances regarding short-term rentals -- Prohibition on ordinances restricting speech on short-term rental websites -- Evidence of short-term rental -- Removing a listing.**

101 (1) As used in this section:

102 (a) "Internal accessory dwelling unit" means the same as that term is defined in Section 10-9a-511.5.

104 (b) "Permit number" means a unique identifier issued by a county and may include a business license number.

106 [~~(b)~~] (c) "Residential unit" means a residential structure or any portion of a residential structure that is occupied as a residence.

108 [~~(e)~~] (d) "Short-term rental" means a residential unit or any portion of a residential unit that the owner of record or the lessee of the residential unit offers for occupancy for fewer than 30 consecutive days.

111 [~~(d)~~] (e) "Short-term rental website" means a website or other digital platform that:

112 (i) allows a person to offer a short-term rental to one or more prospective renters; and

113 (ii) facilitates the renting of, and payment for, a short-term rental.

114 (f) "URL" means uniform resource locator.

115 (2) Notwithstanding Section 17-27a-501 or Subsection 17-27a-503(1), a legislative body may not:

117 (a) enact or enforce an ordinance that prohibits an individual from listing or offering a short-term rental on a short-term rental website; or

119 (b) use an ordinance that prohibits the act of renting a short-term rental to fine, charge, prosecute, or otherwise punish an individual solely for the act of listing or offering a short-term rental on a short-term rental website.

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- 126 (3) If a county regulates short-term rentals, Subsection (2)(b) does not prevent the county from using
127 a listing or offering of a short-term rental on a short-term rental website as evidence that a short-
130 term rental took place so long as the county has additional information to support the position that a
property owner violated a county ordinance.
- 126 (4) A legislative body may only require a short-term rental website to:
- 127 (a) if short-term rentals are permissible in some or all of the unincorporated county, require inclusion of
a permit number on a listing or offering of a short-term rental on the short-term rental website; and
- 130 (b) remove a short-term rental listing or offering from the short-term rental website after notice from the
county, as described in Subsection (5), that the short-term rental is operating in violation of business
license requirements or zoning requirements.
- 133 (5)
- . (a) A county that provides a notice to a short-term rental website that a short-term rental within the
unincorporated county is in violation of the county's business licensing requirements or zoning
requirements shall identify in the notice:
- 136 (i) the listing or offering to be removed by the listing's or offering's URL; and
- 137 (ii) the reason for removal.
- 138 (b) A short-term rental website:
- 139 (i) that receives the notice described in this subsection shall remove the short-term rental listing or
offering from the short-term rental website within seven business days from the day on which the
short-term rental website receives the notice from the county; and
- 143 (ii) is not required to remove a listing or offering from the short-term rental website unless the short-
term rental website receives the notice described in this Subsection (5).
- 146 (6) If a legislative body imposes transient room tax on the rental of rooms in hotels, motels, inns,
trailer courts, campgrounds, tourist homes, and similar accommodations for stays of less than 30
consecutive days as authorized by Section 59-12-301:
- 149 (a) the county may utilize a listing or offering of a short-term rental on a short-term rental website as
evidence that the owner of a short-term rental may be subject to the transient room tax; and
- 152 (b) the county auditor may utilize the listing or offering of a short-term rental on a short-term rental
website when making a referral to the State Tax Commission, as described in Section 59-12-302.

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(7) Subsection (2) does not apply to an individual who lists or offers an internal accessory dwelling unit as a short-term rental on a short-term rental website if the county records a notice for the internal accessory dwelling unit under Subsection 17-27a-526(6).

158 Section 1. **Effective date.**

This bill takes effect on May 7, 2025.

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