

Amendment to HB 15-FN

1 Amend the bill by replacing section 1 with the following:

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3 1 Meals and Rooms Tax; Definition; Gross Rental Receipts; Motor Vehicle Rentals. Amend RSA  
4 78-A:3, VI to read as follows:

5 VI. "Gross rental receipts" means value received or promised as consideration to the owner  
6 of a motor vehicle **and any rental facilitator** for ~~[rental of the vehicle, but]~~ **a rental agreement,**  
7 **including any fee, service, or other charge or amount required to be paid by the renter as a**  
8 **condition for the rental agreement. The term** shall not include:

9 (a) Separately stated charges for insurance;

10 (b) Charges for damages to the motor vehicle occurring during the rental agreement  
11 period;

12 (c) Separately stated charges for motor fuel sold by the owner of the motor vehicle[-];

13 (d) **Amounts paid by an operator to a travel agent as commission or**  
14 **compensation for the travel agent's services.**

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16 Amend the bill by replacing section 3 with the following:

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18 3 Definition; Rent; Room Facilitators Added. Amend RSA 78-A:3, XVII(a) to read as follows:

19 (a) The ~~[consideration received]~~ **full retail price charged** for occupancy valued in  
20 money, whether received in money or otherwise, including all receipts, cash, credits, and property, or  
21 services of any kind or nature, and also any amount for which the occupant is liable for the  
22 occupancy without any deduction of any kind, **including any fee, service, or other charge**  
23 **required to be paid by the occupant to a room facilitator, except that the term rent shall**  
24 **not include amounts paid by an operator to a travel agent as commission or compensation**  
25 **for the travel agent's services; and**