



## FISCAL NOTE

### Senate Bill 150

Committee: Finance & Taxation General Fund

Sponsor: Senator Garlan Gudger

Analyst: Riley Aaron

Date: 03/20/2024

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**Senate Bill 150** as reported by the Committee on Finance and Taxation General Fund would require: 1) accommodation intermediaries to collect transient occupancy tax from accommodation providers; and 2) both parties to submit annual reports to the Department of Revenue. This bill could also increase the obligations of the Department of Revenue to promulgate rules and regulations to implement and administer the provisions of this bill.