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TO: Chair Bryson & Short Term Rental (STR) Task Force  
DATE: March 6, 2025  
FROM: Robert Barr, Deputy City Manager  
RE: Platform requirement to collect & remit sales taxes

At your last two meetings, task force members expressed interest in further considering a requirement that STR software platform vendors collect and remit sales taxes on behalf of STR business owners. Since then, staff have met with the dominant vendor in our market (AirBnB), who has a team that provides sample legislation to municipalities interested in this topic. We have not received that sample yet.

Your packet includes an ordinance from the Municipality of Anchorage, passed last fall, as well as implementing code sections relevant to this topic. Notably at issue is a tension between the platform not wanting to provide what they view as proprietary data and the municipality needing to have sufficient data to audit sales tax returns.

Anchorage code balances this tension, in part, by acknowledging that when platforms anonymize individual operator account information, they may stay anonymized when inspected by the municipality absent a legal process. Platforms are required to report the total number of operators included in their quarterly tax return, broken out by month, along with details about the location and type of lodging.

**Recommendation:**

Forward a recommendation to the Assembly to implement legislation similar to Anchorage's with any additional decisions/comments from the Task Force, or

Hold this item at the task force level for inclusion in your final report, alongside other potential recommendations