

AMENDMENTS TO LB873

(Amendments to Standing Committee amendments, AM2065)

Introduced by Morfeld, 46.

1           1. Insert the following new subsection:

2           "(4) Taxes payable by an online hosting platform on transactions  
3 subject to the agreement shall be subject to audit only by the Tax  
4 Commissioner at his or her sole discretion. Any such audit shall be  
5 conducted on the basis of returns and supporting documents filed by the  
6 online hosting platform with the Tax Commissioner. An online hosting  
7 platform shall not be required to disclose any personally identifiable  
8 information relating to any seller, hotel operator, purchaser, or  
9 occupant involved in any such transaction.".