

Avalara MyLodgeTax Overview

The screenshot shows the HotSpot Tax Services website. The header includes the logo "hotspot Tax Services An Avalara company" and navigation links for "Support" and "Sign In". The main content area features a scenic background with the text "Escape from your vacation rental sales taxes" and "Report your revenue & we do the taxes. Starting as low as \$7 per tax return". A central orange overlay box contains the following information:

- **Rob Stephens, GM**
 - Co-founder HotSpot Tax
 - Former CPA, Arthur Andersen
- **SaaS Occupancy Tax Solution**
- **Filing for 9,000+ location**
- **Over 100,000 tax returns in 2015**
- **Partner with industry leaders**

The footer includes the "HotSpot Tax" logo, navigation links for "How it works", "Features", "Pricing", "Reviews", and "FAQs", and a "Recommended by" section featuring HomeAway and VRBO logos.



Lodging Tax Basics in The Sharing Economy



Definition of Hotel

City of Los Angeles, CA

Hotel means **any structure, or any portion of any structure, which is occupied or intended or designed for occupancy by transients** for dwelling, lodging or sleeping purposes, and includes any hotel, inn, tourist home or house, motel, studio, hotel, bachelor hotel, lodging house, rooming house, apartment house, dormitory, public or private club, or other similar structure or portion thereof, and shall further include any trailer court, camp, park or lot where trailer spaces, or combinations of such spaces and trailers, including mobile homes, are occupied or intended or designed for occupancy by transients for dwelling, lodging or sleeping purposes.

State of Texas

“Hotel” means **a building in which members of the public obtain sleeping accommodations for consideration**. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, or bed and breakfast.

City of Miami Beach, FL

Hotels, motels and roominghouses means **every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where sleeping accommodations are supplied for pay** to transient or permanent guests or tenants, whether or not there is in connection with any of the same, any dining rooms, cafes, or other places where meals or lunches are sold or served to guests.



Lodging Tax is Complex

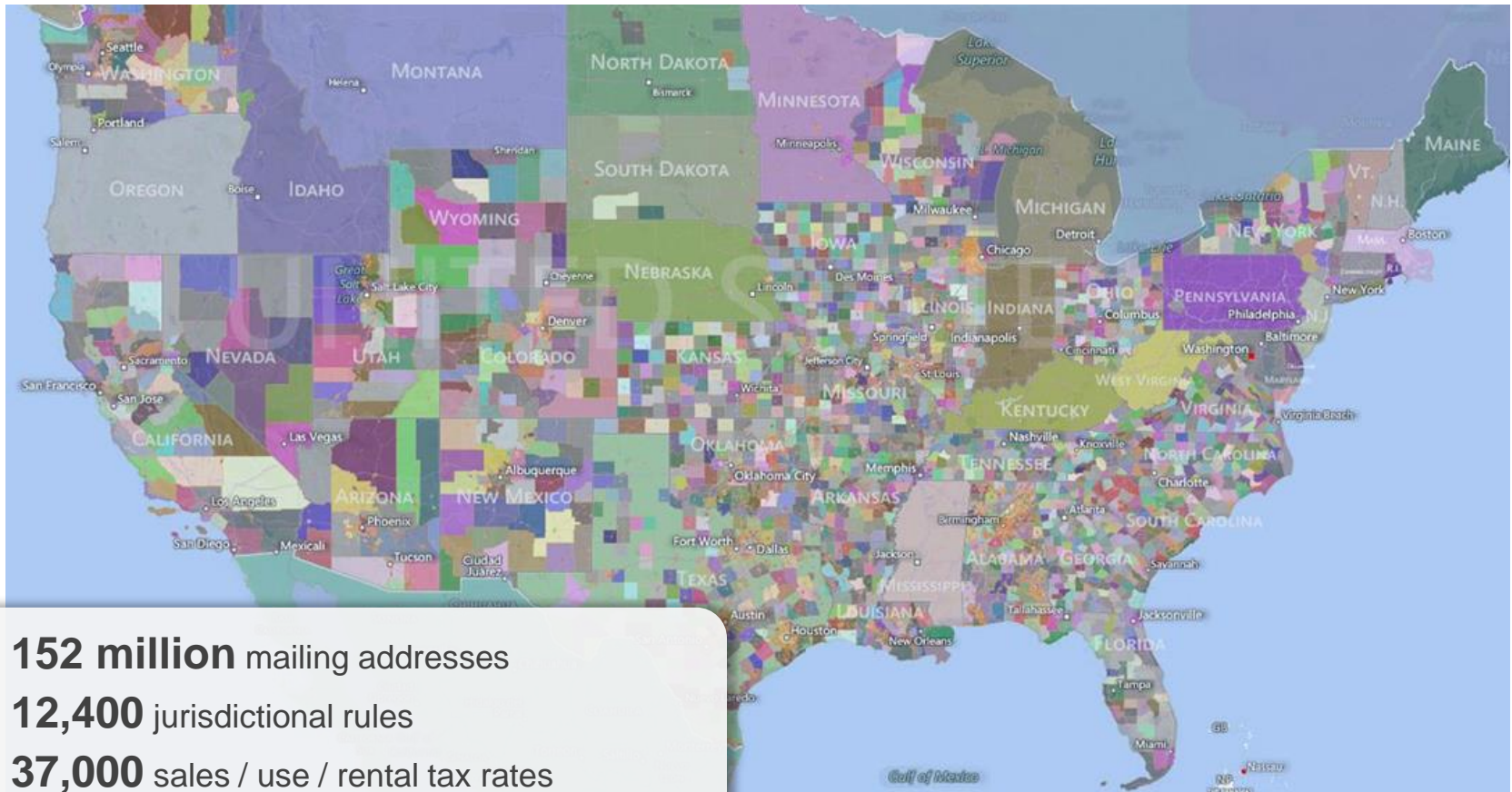
Confusing & burdensome tax requirements:

- Determining tax rate & requirements confusing
- Multiple layers of taxation (city, county & state)
- Registration & licensing requirements (2 registrations usually required per location)
- Monthly & quarterly filing required (penalties if not filed on time and correctly)
- Average owner files 15 to 20 tax returns per year with two agencies
- Penalties for non-compliance

Sales tax plus additional layers of occupancy tax



Complex & ever changing tax system



- 152 million** mailing addresses
- 12,400** jurisdictional rules
- 37,000** sales / use / rental tax rates
- 28 million** product / service exemptions
- 743,000** buyer / seller exemptions



The Home Renting & Home Sharing Marketplace



Sizable & Growing Market

\$85B market with 6.1 million units



- > 1.2 million units globally
- Majority in the U.S.
- Tax strategy: tax is customer responsibility
- HA is a marketplace
- MyLodgeTax long time partner

- > 1.5million units globally
 - 30% U.S.
- Huge growth (120k units in 2012)
 - 30% U.S.
- Tax strategy: tax is customer responsibility, but will handle where Airbnb can
- Airbnb in merchant of record
- MyLodgeTax providing compliances services

- > 650,000 units globally
- Tax strategy: tax is customer responsibility, but will handle where required
- MyLodgeTax is filing SF & Portland, Chicago, San Jose, other markets



What is (and isn't) home sharing?

- Existed forever in resort areas
- Sharing does not mean free
- Technology has made easier
- Growth driven by traveler popularity
- Is not about 'illegal' rentals or tax avoidance
- Families & professionals (not 'party houses')
- Still in early stages, is going mainstream
- Industry committed to tax compliance



Reasons Why People Don't Pay Occupancy Taxes

- I am not a hotel
- I don't rent very much
- I don't make a profit
- My accountant (or friend) said I don't have to
- They don't enforce that in my area

Millions of 'individuals' faced with business tax requirement



MyLodgeTax Solution

100% occupancy tax compliance—We Do EVERYTHING

- Tax rates
 - Completing rate content for U.S.
 - Rates only product
- Licensing & registration
- Tax return preparation & filing
- Notification management
- Guaranteed full compliance

Simple solution will facilitate broad compliance



Lodging Tax Resources

Tax Center Answers to your taxing vacation rental questions

Taxes Vary by Region
Are you registered, licensed and collecting the right tax? Being wrong is expensive.

[Find out now](#)

Tax Center / Rate Lookup

- Getting Started
- Taxes
- Registration & Licensing
- Other Considerations
- Rate Lookup**
- Tax Info By State

Look up your sales tax rate and licensing requirements

Requirements are specific to the exact location of your rental. Enter your information and we will show you the requirements for your rental.

Rental Address

Email

[Get it now](#) Your information will remain confidential.

Did you know...

- Getting it wrong is expensive
- Doing it right can be easy
- Mandatory fees charged to guests are taxable
- Sales taxes are filed monthly or quarterly
- Many locations require multiple licenses

Tax Center Answers to your taxing vacation rental questions

Taxes Vary by Region
Are you registered, licensed and collecting the right tax? Being wrong is expensive.

[Find out now](#)

Tax Center / Tax Info By State / Florida / Disney World

- Getting Started
- Taxes
- Registration & Licensing
- Other Considerations
- Rate Lookup**
- Tax Info By State

Disney World Vacation Rental Tax Information

Do your vacation rental guests experience the magic of Walt Disney World from your vacation home? If so, make sure you're registered and collecting the necessary rental taxes to remain tax compliant!

12.50 % tax to collect from guests

4 local, county and/or state registrations/licenses


24 returns per year (emitted monthly)

7 - 2 secretary of state registrations (optional)

185 consecutive night stays or less are taxable

Taxes can vary by address.

[Link up your exact requirements](#)



Tax rate fields, compliance messaging and tools to facilitate compliance are on industry leading sites

2016

7 nights or more \$457.14 avg nightly					
Late Season Mar 27, 2016 - Apr 17, 2016	\$350.00	\$2,000.00	\$4,000.00		4 nights
7 nights or more \$286.71 avg nightly, 30 nights or more \$133.33 avg nightly					
My standard rate	\$500.00				4 nights

Fees and Taxes - Define how taxes are paid, and add your fees, like cleaning, boat rental...

Pet fee No Yes \$ Taxable

[+ Add a Fee](#)

Taxes

Collect tax of **9.800 %**

Do not include taxes (I am separately collecting and remitting as required)

Keep vacation rentals legal in your town, please follow all local rules, regulations, and sales tax requirements. [See our terms and conditions for more information.](#)

Damage Protection - Protect your property from any potential accidents!

Specify sales & lodging tax
If you enter a specific tax rate, it will be used to calculate sales and lodging taxes based on the rental fees, and any other taxable items you specify.

Are you collecting the right taxes in your area?
Being wrong can be expensive.
[Find out now](#)



Contact Info

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