

**Bill Summary**  
2<sup>nd</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>SB 1823</b>
<b>Version:</b>	<b>INT</b>
<b>Request No.</b>	<b>2734</b>
<b>Author:</b>	<b>Sen. Frix</b>
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**Bill Analysis**

SB 1823 defines public lodging as it relates to the county sales tax on lodging to mean the furnishing of sleeping accommodations to transient guests by any hotel, motel, apartment hotel, inn, tourist home, bed and breakfast, short-term rental, or other facility regularly offering accommodations to the public, but shall not include hospital or nursing home rooms, school dormitories, or accommodations leased for 30 consecutive days or more.

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