

## OFFICE OF FISCAL ANALYSIS

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HB-5477

AN ACT CONCERNING SALES TAX REMITTANCE FOR CERTAIN  
MARKETPLACE FACILITATOR TRANSACTIONS.

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### ***OFA Fiscal Note***

***State Impact:*** None

***Municipal Impact:*** None

### ***Explanation***

The bill has no fiscal impact by exempting marketplace facilitators from collecting and remitting sales tax on behalf of rental car companies for which they facilitate rentals. In effect, the bill makes the rental car companies responsible for the collection and remittance of the tax on such rentals.

### ***The Out Years***

***State Impact:*** None

***Municipal Impact:*** None