

**ATTENTION ALL SHORT-TERM RENTAL HOSTS  
LOCATED IN SIMPSON COUNTY, KENTUCKY:**

Kentucky's House Bill 8 (tax reform bill) was passed in 2022 and took effect on January 1, 2023. In terms of transient room tax, the bill states that while **local transient room tax is ultimately the responsibility of the Host**, the collection and remission of all required taxes will be paid by a hosting platform on behalf of the Host if the short-term rental is managed through a hosting platform (VRBO, Evolve, Airbnb, etc). **We have been informed that the Airbnb hosting platform is NOT complying with this legislation.**

Tourism Commissions across the state have been made aware that Airbnb sent a note to their hosts stating that they will continue to collect and remit Kentucky state-level taxes – including sales tax and state-administered tourism taxes, but will only collect local tourism taxes if your listing is located in a jurisdiction in which they previously collected and remitted this tax. Please note that **AIRBNB IS NOT COLLECTING AND REMITTING LOCAL TOURISM TAXES FOR SIMPSON COUNTY.**

**Since the collection and remittance of local transient room tax is ultimately the responsibility of the host, all hosts renting through the Airbnb platform will be required to collect and remit the three (3) percent local transient room tax to Simpson County Tourism Commission every month.** (since Airbnb is choosing not to comply with the legislation that went into effect January 1, 2023.

**Please note that any transient room tax remaining unpaid after it becomes due shall pay a penalty equal to 20% of the amount of tax due and delinquent, together with interest at 12% annum on both the delinquent tax and the penalty. (SC Ordinance 220.247).**

As this is an ongoing issue between the state of Kentucky, the Department of Revenue, and Airbnb. The Simpson County Tourism Commission will notify short-term rental hosts as information becomes available.

In the meantime, as a reminder, the collection and remittance of local transient room taxes fall into the responsibility of the host. If you are unsure if your transient room taxes have been paid by your hosting platform/s, please contact Amy Ellis, Executive Director Simpson County Tourism Commission at 270-586-3040.

