



Simpson County Tourism Commission

201 South Main Street * PO BOX 737 – Franklin, Ky. 42135 * 270-586-3040
www.visitfranklinky.com



July 2, 2024

Dear Simpson County Short Term Rental (STR) Host,

This letter serves as a notice for the updated local transient room tax ordinance approved by the Simpson County Fiscal Court on Jan. 3, 2023.

Outlined below are the changes to the ordinance that will affect how you collect and remit local transient room taxes to the Simpson County Tourism Commission office beginning immediately:

- Ordinance 220.247 concerns transient room tax and states the language of Kentucky House Bill 8 passed by legislators in 2022 and took effect January 1, 2023
 - Now included in the requirement to collect and remit local transient room tax are motor courts, motels, hotels, inns, tourist camps, tourist cabins, campgrounds, recreational vehicle parks, or any other rooms, lodgings, campsites or accommodations regularly furnished to transients for consideration. This includes short term rentals (STR)
 - If your STR is listed for rent on a hosting platform, the legislation states that the hosting platform is responsible for collecting and remitting the monthly local transient room tax on behalf of the host.
 - **Please note that Airbnb is not complying with the legislation. Therefore, Airbnb is no not collecting the tax and it is the responsibility of the host to pay the tax.**
 - Annual registration for all STRs in Simpson County (no charge) will take effect July 1, 2024. The Simpson County Tourism Office is located at 201 South Main Street, Franklin Ky. 42134.

The first report and payment will be due to the Simpson County Tourism office on Aug 15, 2024 for the July 2024 tax. Even if the Short Term Rental is not rented for the month, a monthly report should still be filed. The monthly tax forms and annual registration form are enclosed and can also be found online at www.visitfranklinky.com.

- What DID NOT CHANGE in the ordinance concerning local transient room tax
 - The quarterly three (3) percent local transient room tax amount did not change
 - The payment due dates for the three (3) percent local transient room tax did not change
 - If your STR is NOT on a hosting platform (*other than Airbnb*), you will still be responsible for paying the monthly local transient room tax
- What is required from all STRs to be compliant with Ordinance 220.247
 - Transient Room Tax Form (monthly)
 - Annual Registration Form
- Included in this notice are the following for your reference
 - Ordinance 220.247
 - Short-Term Rental Paperwork/Forms
 - STR Hosting Platform Information

If you have any questions about how to file a return, collect, or pay this tax, please direct all inquiries to the Simpson County Tourism Commission, Amy Ellis, 270-586-3040 amy@franklinky.info.

Simpson County Tourism would like to promote your Short Term Rental property on its website and on social media. We will give out information on how to book a Short-Term Rental when our office is contacted with inquiries for lodging. Please provide us with photos or a link to your STR so we can promote it on our website. We have a book for your STR that includes information about local attractions and restaurants. Please contact our office and we will deliver the book to you or you are welcome to pick it up at our office at 201 South Main Street.

Thank you for your prompt attention to this matter.

Amy Ellis
Executive Director
Simpson County Tourism Commission