

5.95.050 Agents and Hosting Platform Responsibilities.

A. Agents ~~and or~~ hosting platforms that receive payment for the rental of a short term lodging unit shall collect all applicable transient occupancy taxes and visitor service fees that are imposed on the transient, pursuant to Chapters 3.16 and 3.28, from the transient, or from the person paying for such rental, at the time payment for such rental is made. ~~for the rental of a short term lodging unit for which the agent or hosting platform collects or receives any fee or other payment, whether directly or indirectly, for advertising, conducting, managing, facilitating, handling or effecting a booking transaction for the short term lodging unit.~~ The agent and hosting platform shall remit to the City any transient occupancy taxes or visitor service fees collected by the hosting platform or agent to the City before the last day of the month following the close of each calendar quarter or on the day specified by the Finance Director if a different reporting period has been established. Nothing herein shall be deemed to relieve an operator, as that term is defined in Sections 3.16.020 and 3.28.020, from complying with the requirements set forth in Chapters 3.16 and 3.28~~0~~ of this Code.