

# **Bond Case Briefs**

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## **Airbnb Still Isn't Collecting Local Taxes Everywhere.**

**While the company has stepped up collection efforts in recent years, a new report argues that local lawmakers should ensure Airbnb collects all lodging taxes.**

More and more, when booking to stay in a house or apartment through Airbnb, a visitor will be charged a local or state tax, just like when staying at a hotel.

But this collection effort by the popular online hosting company isn't universal. A [new report](#) that weighs the economic benefits and costs associated with short-term rentals through Airbnb argues it should be, saying local governments should insist that the tax regimes—and other regulations—are the same as for the hotels they compete with.

"If the lodging tax in a city is X percent, Airbnb should have to pay that full amount in a transparent way," said Josh Bivens, research director at the Economic Policy Institute, in an email. "And if a building is zoned for residential units and not short-term travel accommodations, then Airbnb shouldn't be allowed to offer full-apartment rentals in it."

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### **Route Fifty**

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