

SENATE BILL 452 STUDY
May 27 Meeting
Agenda

- **INTRODUCTION**
- **SENATE BILL 452**
- **OVERVIEW OF ISSUE**
 - Virginia Treatment
 - Historical treatment of fees imposed by third party intermediaries
 - Traditional
 - Online Travel Companies
 - Public Document 06-139
 - State taxes versus transient occupancy taxes
 - How other states have addressed this issue
 - Lawsuits
 - Administrative decisions
 - Legislation
- **COMMENTS FROM INTERESTED PARTIES**
 - Local Governments
 - Businesses (Hotels, Third Party Intermediaries)
- **NEXT STEPS**
 - Work Plan
 - Written submissions
 - Documents housed on TAX's SB 452 Study webpage:
<http://www.tax.virginia.gov/site.cfm?alias=OnlineTravelCompanies>