

As Amended by Senate Committee

{As Amended by House Committee of the Whole}

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Session of 2026

HOUSE BILL No. 2481

By Representative Reavis

1-20

1 AN ACT concerning ~~taxation~~ **tourism; relating to tourist**
2 **accommodations**; relating to transient guest tax; ~~removing~~ **replacing**
3 the two-bedroom requirement ~~with a three-bedroom~~ **one-bedroom**
4 **requirement** to qualify as hotel, motel or tourist court requiring
5 collection of tax from all such qualifying rentals; **relating to short-**
6 **term rental or vacation properties; prohibiting limitations by**
7 **municipalities on the regulation of such properties during the**
8 **period of May 15, 2026, through July 25, 2026;** requiring
9 municipalities to process applications for such permits within 15
10 calendar days; amending K.S.A. 12-1692 and 12-1696 and repealing
11 the existing sections.

12
13 *Be it enacted by the Legislature of the State of Kansas:*

14 **New Section 1. (a) No municipality shall adopt, administer or**
15 **enforce any ordinance, resolution, regulation or other code or law that**
16 **limits the number of issuances of permits or other municipal**
17 **authorizations required by such municipality for the operation of**
18 **short-term rentals or vacation units or properties during the period**
19 **commencing on May 15, 2026, and continuing through July 25, 2026,**
20 **or that limits the duration of any short-term rentals or vacation units**
21 **or properties during such period. During such period, all completed**
22 **applications to a municipality required for authorization to operate a**
23 **short-term rental or vacation unit or property shall be processed by**
24 **the municipality and a response issued to the applicant within 15**
25 **calendar days. If a municipality fails to process and issue a response**
26 **within 15 calendar days of such an application's submission to the**
27 **municipality, the application shall be deemed approved and no**
28 **additional regulation or code requirement by the municipality as a**
29 **condition of approval of the application shall be permitted.**

30 **(b){ From May 15, 2026, through July 25, 2026, "transient guest"**
31 **as defined in K.S.A. 12-1692, and amendments thereto, shall include a**
32 **person who, as a guest and during all or any portion of such period,**

1 occupies a room in a hotel, motel or tourist court, one or more
2 individual rooms within a dwelling or residential unit that is offered as
3 a place of accommodation or such a dwelling or residential unit in
4 whole or in part. "Transient guest" shall not include a person who is a
5 permanent guest or who has entered into or enters into a contract for
6 such occupation or accommodation for more than 28 consecutive days
7 within such period, if the contract is intended for long-term or
8 permanent occupancy.

9 (c)} As used in this section:

10 (1) "Municipality" means any city, county or unified government
11 or agency, department or other division of a city, county or unified
12 government; and

13 (2) "short-term rental or vacation unit or property" means any
14 dwelling or residential unit that is offered as a place of
15 accommodation, either as one or more individual rooms within such
16 dwelling or residential unit or as such dwelling or residential unit in
17 whole or in part, during all or any portion of the period of May 15,
18 2026, through July 25, 2026.

19 ~~Section 1.~~Sec. 2. K.S.A. 12-1692 is hereby amended to read as
20 follows: 12-1692. As used in this act, ~~the following words and phrases~~
21 ~~shall have the meanings respectively ascribed to them herein:~~

22 (a) "Person" means an individual, firm, partnership, corporation, joint
23 venture or other association of persons;

24 (b) "hotel, motel or tourist court" means any structure or building
25 ~~which that~~ contains rooms furnished for the purposes of providing lodging,
26 ~~which that~~ may or may not also provide meals, entertainment or various
27 other personal services to transient guests, and ~~which~~ is kept, used,
28 maintained, advertised or held out to the public as a place where sleeping
29 accommodations are sought for pay or compensation by transient or
30 permanent guests and having ~~one or one or more than two~~ than two
31 bedrooms furnished for the accommodation of such guests;

32 (c) "transient guest" means{, **except as provided for the period**
33 **from May 15, 2026, through July 25, 2026, by section 1, and**
34 **amendments thereto,** } a person who occupies a room in a hotel, motel or
35 tourist court for not more than 28 consecutive days;

36 (d) "business" means any person engaged in the business of renting,
37 leasing or letting living quarters, sleeping accommodations, rooms or a
38 part thereof in connection with any motel, hotel or tourist court;

39 (e) "convention and tourism promotion" means: (1) Activities to
40 attract visitors into the community through marketing efforts, including
41 advertising, directed to at least one of the five basic convention and
42 tourism market segments consisting of group tours, pleasure travelers,
43 association meetings and conventions, trade shows and corporate meetings

1 and travel; and (2) support of ~~those~~ activities and organizations ~~which that~~
2 encourage increased lodging facility occupancy; and

3 (f) "accommodations broker" means any business ~~which that~~
4 maintains an inventory of ~~two one or one or more~~ than two rooms in one
5 or more locations ~~which that~~ are offered for pay to a person or persons for
6 not more than 28 consecutive days.

7 Sec. ~~2~~ **3**. K.S.A. 12-1696 is hereby amended to read as follows: 12-
8 1696. As used in this act, ~~the following words and phrases shall have the~~
9 ~~meanings respectively ascribed to them herein:~~

10 (a) "Person" means an individual, firm, partnership, corporation, joint
11 venture or other association of persons;

12 (b) "hotel, motel or tourist court" means any structure or building
13 ~~which that~~ contains rooms furnished for the purposes of providing lodging,
14 ~~which that~~ may or may not also provide meals, entertainment or various
15 other personal services to transient guests, and ~~which~~ is kept, used,
16 maintained, advertised or held out to the public as a place where sleeping
17 accommodations are sought for pay or compensation by transient or
18 permanent guests and having ~~one or one or more than two~~ than two
19 bedrooms furnished for the accommodation of such guests;

20 (c) "transient guest" means a person who occupies a room in a hotel,
21 motel or tourist court for not more than 28 consecutive days;

22 (d) "business" means any person engaged in the business of renting,
23 leasing or letting living quarters, sleeping accommodations, rooms or a
24 part thereof in connection with any motel, hotel or tourist court;

25 (e) "convention and tourism promotion" means: (1) Activities to
26 attract visitors into the community through marketing efforts, including
27 advertising, directed to at least one of the five basic convention and
28 tourism market segments consisting of group tours, pleasure travelers,
29 association meetings and conventions, trade shows and corporate meetings
30 and travel; and (2) support of ~~those~~ activities and organizations ~~which that~~
31 encourage increased lodging facility occupancy; and

32 (f) "accommodations broker" means any business ~~which that~~
33 maintains an inventory of ~~two one or one or more~~ than two rooms in one
34 or more locations ~~which that~~ are offered for pay to a person or persons for
35 not more than 28 consecutive days.

36 Sec. ~~3~~ **4**. K.S.A. 12-1692 and 12-1696 are hereby repealed.

37 Sec. ~~4~~ **5**. This act shall take effect and be in force from and after its
38 publication in the ~~statute book~~ **Kansas register**.