

**MOTION**

The Parliament of Sint Maarten, in its meeting of November 12<sup>th</sup> 2018

**CONSIDERING:**

1. That there are over 440 active properties rented on the 2 most popular "sharing economy" or "Peer to Peer" (hereinafter referred to as P2P) online platforms: AirBnB and VRBO
2. Government is potentially not collecting millions of guilders at this moment unpaid room tax (5%)
3. That tax reforms that are in the works by the Ministry of Finance as presented to Parliament do not include plans to address P2P platforms' tax compliance
4. That the hotel industry has long called for "evening of the playing field" with P2P properties, as was the conclusion of the Caribbean Hotel and Trade Association (CHTA) Caribbean Hotel Industry Exchange Forums (CHIEF) of 2017
5. That AirBnB accommodates several governments around the world with Tax Collection Agreements, including the Netherlands and Aruba
6. That P2P property owners would not see a decrease in revenue due to a tax collection agreement with AirBnB and VRBO, as this amount will be ADDED to the total rate or rental, and paid for by the guest, not the host
7. That a tax collection agreement is a more effective and final solution for collecting taxes from P2P rentals, as opposed to going through the process of an MOU with any P2P platform
8. That the country does not need to hire more consultants to negotiate with P2P platforms, as the tax inspectorate and Minister of Finance can negotiate this tax collection agreement directly with P2P platforms.
9. That in the current financial situation, the government should seek every recourse legally possible to collect taxes, especially when these do not directly come out of the pocket of our citizens (the tax is additive, not subtractive)

*o.k.  
RCI-E*

**Resolves:**

1. To have the Minister of finance immediately engage directly with AirBnB and VRBO in signing a tax collection agreement with country St. Maarten, allowing these platforms to collect the accommodations tax or turnover tax on behalf of hosts and remit these to St. Maarten
2. To ensure that AirBNB and VRBO tax collection agreements are additive i.e. that the local business person renting their accommodations on these platform receive their full rate, but that the customer renting the accommodation will pay the tax in addition to the rate.
3. For the Minister of Finance to report back to Parliament with draft tax collection agreements with AirBnB and VRBO within 30 days
4. For the Minister of TEATT and the St. Maarten Tourist Bureau to concurrently prepare a plan for the promotion of P2P hosts once they are tax compliant through the tax collection agreements, as well as to reform licensing and permits for hosts using P2P platforms to rent properties, and to present these plans to Parliament within 60 days
5. For the Minister of Finance to have the entire process of the tax collection agreements as outlined in points 1, 2 and 3 completed with 90 days

And goes over to the order of the day,

Copies of this motion to be sent to:

The Governor of Sint Maarten

The Government of Sint Maarten

The Dutch Kingdom Government

The First and Second Chamber of The Netherlands

The Government and Parliament of Curacao

The Government and Parliament of Aruba

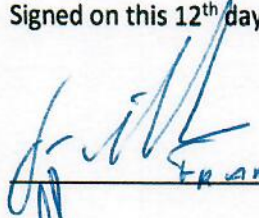
The Island Council and Executive Council of the Public Entity Sint Eustatius


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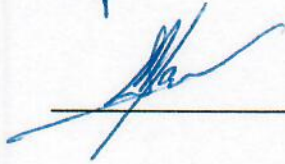
The Island Council and Executive Council of the Public Entity of Bonaire

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Signed on this 12<sup>th</sup> day of November 2018

  
Frans Richardus

  
R. Buisson



  
Christopher Ems

  
J. J. P. P. P.



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# PARLIAMENT OF SINT MAARTEN

Wednesday, May 8, 2019, 14.00 hrs.

Public Meeting, no. 07

Voting list

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NO.	NAME	VOOR/FOR	TEGEN/AGAINST
1.	Sarah A. Wescot-Williams		✓
2.	<i>Sidhanta M. Bijlani</i>	✓	
3.	<i>Rolando Brujan</i>	✓	
4.	<i>Chanel E. Braunbill</i>	✓	
5.	<i>Egbert J. Doran</i>	✓	
6.	<i>Christophe T. Emmanuel</i>	✓	
7.	<i>Jules C. James</i>		✓
8.	<i>Andwell M.R. Jrian</i>	✓	
9.	<i>Silveria E. Jacobs</i>	✓	
10.	<i>Tamara E. Leonard</i>		✓
11.	<i>Franklin A. Meyers</i>	—	
12.	<i>Claude A.H. Petersen</i>		✓
13.	<i>Frans G. Richardson</i>	✓	
14.	<i>Luc F.E. Mercehna</i>	✓	
15.			

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