

Subject: Important changes to tax payments for Expedia Collect bookings



You Should No Longer Charge North Dakota State and Local Sales Taxes, State-Administered City Lodging Taxes, and State-Administered City Lodging and Restaurant Taxes to Expedia for Expedia Collect Bookings

Dear Partner,

We are writing to remind you of recent changes to North Dakota law affecting “marketplace facilitators.” Effective October 1, 2019, SB 2338 requires a marketplace facilitator to collect and remit the state and local sales taxes, state-administered city lodging taxes, and state-administered city lodging and restaurant taxes on sales made through their marketplace.

Marketplace facilitators are responsible for the following taxes:

- State sales tax
- Municipal sales tax
- State-administered city lodging tax
- State-administered city lodging and restaurant tax

Several Expedia Group companies are marketplace facilitators and therefore must comply with the new state and local sales tax, state-administered city lodging tax, and state-administered city lodging and restaurant tax requirements for Expedia Collect bookings that they facilitate. These entities include the following:

Expedia, Inc.
Travelscape LLC
Hotels.com, L.P.
Hotwire, Inc.
Numinous LLC
Orbitz LLC
Egencia LLC

What do I need to do?

For all Expedia Collect bookings made via the companies listed above on or after October 1, 2019, do not charge these companies any amounts for state and local sales taxes, state-administered city lodging taxes, and state-administered city lodging and restaurant taxes. The companies will be responsible for collecting and remitting such taxes as of that date. However, it will remain your responsibility to collect and pay any applicable city lodging taxes administered by a city directly to the applicable local government.

How will the taxes listed above be paid?

Going forward, the companies and brands listed above will collect, report, and remit the state and local sales taxes, state-administered city lodging taxes, and state-administered city lodging and restaurant taxes listed above directly to the North Dakota Department of Revenue on all Expedia Collect bookings.

If you have questions regarding the tax requirements for marketplace facilitators, you may contact the North Dakota Department of Revenue.

Please do not hesitate to contact us about your invoicing to Expedia.

Kind Regards,

Expedia Lodging Support Services

e: hotelhelp@expedia.com

w: Have a question? [Contact Us](#) via Expedia PartnerCentral

You're receiving this email as we have your details listed as the main contact for your hotel(s). If this is incorrect, please get in touch so we can update the account details.