



3/31/2026

Dear Business Owner,

The City of Independence is providing this notice to inform you of an important development regarding the collection and remittance of transient guest taxes by certain short-term rental platforms.

At this time, the City has been made aware that Airbnb has begun collecting and remitting applicable sales and lodging taxes directly to local taxing jurisdictions on behalf of property owners who utilize its platform. This means that, for bookings made through Airbnb, the applicable taxes may already be collected from guests and remitted to the City.

However, this does not eliminate your responsibility to report. Property owners and operators are still required to:

- File monthly transient guest tax returns with the City of Independence
- Accurately report all gross receipts, including those received through third-party platforms
- Deduct amounts collected and remitted by platforms (such as Airbnb) on the appropriate line of the return

It is important to note that not all rental platforms operate in the same manner. Currently, the City is only aware of Airbnb collecting and remitting taxes on behalf of hosts. If you utilize other platforms (such as Vrbo, Booking.com, or others), you are responsible for verifying whether those platforms collect and remit taxes on your behalf.

If a platform **does not** remit taxes directly, you remain responsible for:

- Collecting applicable transient guest taxes from your guests
- Remitting those taxes to the City in accordance with City Code

Transient Guest Tax shall be reported and remitted on or before the 20th day of the month following the close of each month to the Director of Finance. Payments received after the deadline shall be subject to penalty fees, and failure to properly collect, report, and remit

transient guest taxes 30 days after the due date may result in enforcement action, including the suspension or revocation of your business license.

Updated Transient Guest Tax Remittance Form

To assist you in accurately completing your monthly filing, the City has updated the Transient Guest Tax Remittance Form. Key improvements include:

- A dedicated line to report exemptions under City Code
- A separate line to report receipts collected and remitted by third-party platforms (such as Airbnb)
- A clearer calculation structure to help ensure proper reporting of taxable receipts

All registrants are encouraged to begin using the updated form for future filings. The revised format is intended to improve clarity, reduce reporting errors, and better align with current industry practices.

We strongly encourage all operators to review their agreements with any third-party platforms and maintain documentation supporting any deductions claimed on your monthly return.

If you have questions regarding your filing obligations or need assistance completing your return, please contact the Finance Department at (816) 325-7066 or accountsreceivable@indepmo.org.

Thank you for your attention to this matter and for your continued compliance.

Sincerely,

Finance Department
City of Independence, Missouri