



IMPLEMENTING MUNICIPAL ACCOMMODATIONS TAX (MAT) ON AIRBNB LISTINGS

INTRODUCTION

The Town of Lincoln is introducing a Municipal Accommodations Tax (MAT) effective July 1, 2024. This tax applies to short-term accommodations, including those listed on Airbnb. As a local short-term accommodation operator, it's essential to comply with this new requirement. This guide provides detailed steps to help you implement the MAT on your Airbnb listings.

SUMMARY OF THE MAT PROGRAM IN THE TOWN OF LINCOLN

The Municipal Accommodations Tax (MAT) is a tax applied to the cost of accommodations provided for a continuous period of less than 28 nights. The revenue generated from the MAT will support tourism development and other community projects within the Town of Lincoln.

Key Points of the MAT Program:

- **Effective Date:** July 1, 2024
- **Tax Rate:** 4%
- **Applicability:** All short-term accommodations, including those listed on platforms like Airbnb, provided for stays less than 28 nights.
- **Collection:** The tax must be collected by the accommodation provider from the guest at the time of booking.
- **Remittance:** Collected taxes must be remitted to the Town of Lincoln according to the prescribed schedule.

For more detailed information, please visit the [Town of Lincoln's MAT page](#).

STEP-BY-STEP GUIDE TO ADD MAT TO YOUR AIRBNB LISTING

1. **Log into Your Airbnb Account**
 - Open the Airbnb website and log in with your credentials.
2. **Opt-in to Professional Hosting Tools**
 - Navigate to your account settings.
 - Find and opt-in to "Professional Hosting Tools" if you haven't already.
3. **Select the Listing You Want to Edit**
 - Click on "Listings" from the menu.
 - Choose the specific listing where you want to add the MAT.
4. **Access Listing Preferences**
 - Under the Listing editor, click on "Edit preferences."
5. **Add a Tax**
 - Click on "Taxes" and then tap "Add a tax."
6. **Enter Tax Information**
 - **Tax Type:** Choose the appropriate tax type from the dropdown menu.
 - **Type of Charge:** Select how the tax is charged (e.g., per night, per stay).
 - **Amount:** Enter the MAT rate as specified by the Town of Lincoln.

STEP-BY-STEP GUIDE TO ADD MAT TO YOUR AIRBNB LISTING Cont.

7. **Provide Tax Identification Number**
 - Enter the municipal tax identification number: **202368** in the accommodations tax registration field.
 - If you have a business tax ID, add it as well.
8. **Exemptions for Long-Term Stays**
 - Indicate whether your region provides an exemption for long-term stays (typically stays longer than 30 nights).
 - If you choose "Yes," provide any additional required details.
9. **Agree to Terms and Save**
 - Review the terms and conditions.
 - Click "Save" to apply the changes to your listing.

Additional Tips

- **Stay Updated:** Keep an eye on updates from the Town of Lincoln regarding any changes to the MAT program.
- **Record Keeping:** Maintain accurate records of all tax collected and remitted.
- **Guest Communication:** Inform your guests about the MAT during the booking process to ensure transparency.

By following this guide, you can ensure compliance with the new MAT requirements and continue to provide excellent service to your guests. For any further assistance, refer to Airbnb's help center or contact the Town of Lincoln's support services.