State/Year	Legislative or regulatory change achieved with ARDA-ROC support	General description of benefit or savings
Nevada 1999	Required the reseller of a timeshare to disclose certain basic information about the timeshare to the buyer.	Provided consumer protection.
Nevada 1999	Required the timeshare resale broker who charges or collects an advance fee to place 80 percent of the fee into a trust account, and to return such money within 10 days of expiration of the listing.	Provided consumer protection.
Nevada 1999	Defeated requirement for homeowners association board members to live at Nevada resort 275 days per year.	Enabled timeshare associations to operate.
Nevada 1999	Defeated prohibition on use of proxies for voting for boards of directors.	Enabled timeshare associations to operate.
New Hampshire 1997	Defeated the governor's attempt to impose the 8 percent "rooms and meals" tax on maintenance fees of timeshare owners.	Saved approximately \$28 on each \$350 maintenance fee.
Rhode Island 2000-2002	Assisted in the defeat of proposed burdensome timeshare taxation bills.	Preserved current timeshare property tax methods and avoided large tax increases to owners.
South Carolina 2001	Successfully defended the first constitutional challenge to state's favorable law on real property taxation of timeshares.	Prevented a major increase in real property taxes for timeshares.
South Carolina 2000	Enacted legislation to allow non-judicial foreclosures.	Estimated savings of \$750 - \$1000 per week foreclosed. Time to foreclose significantly reduced.
South Carolina 1998	Prevented application of 7 percent sales tax on fair market rental value of timeshare exchanges by exacting a tax exemption.	Saved \$35 for every \$500 of imputed rental value and stopped a terrible precedent.
Utah 1999	Required tax assessors to determine valuation for real property taxes based on formula taking into account value of real estate, rather than aggregate of week sale prices.	Reduced tax burden on owners, developers, and associations. Saved one association \$300,000 in first year.
Wisconsin 1999	Defeated proposed 5 percent sales tax on all forms of timeshare purchases and maintenance fees.	Saved \$500 on every \$10,000 timeshare purchase; \$15 on every \$300 maintenance fee.
Wisconsin 1999	Repealed 5 percent sales tax on flex-time timeshares in effect since 1989.	Saved \$500 on every \$10,000 timeshare purchase; \$15 on every \$300 maintenance fee.



## ADVOCACY ON BEHALF OF TIMESHARE OWNERS

What has ARDA-ROC done for you lately?

ARDA's Resort Owners Coalition (ARDA-ROC) is a legislative advocacy group working to protect and support the economic and consumer interests of hundreds of thousands of timeshare owners around the United States. Since its inception in 1989, ARDA-ROC has championed owners' causes on every regulatory and legislative level, from local to state to Capitol Hill, including a monumental victory in 1997's Taxpayer Relief Act estimated by experts to have saved owners more than \$100 million in taxes.

ARDA-ROC's steady and strategic owner advocacy has generated an impressive list of legislative and regulatory triumphs (inventoried below). But new issues appear every day, including many "tax the visitor, not the voter" bills that target timeshare owners for revenue. For ARDA-ROC to continue its success, owners must maintain their strong support, and the vacation ownership industry must continue to encourage owners to join the ranks of the coalition.

To begin your participation in ARDA-ROC, or to find out more about owner advocacy, call (800) 374-0494 today, or visit www.arda-roc.org.

State/Year	Legislative or regulatory change achieved with ARDA-ROC support	General description of benefit or savings
Arizona 2002	Supported enactment of SB 1224, which classified timeshares as primarily residential and allows a 65 percent deduction from the sum of the sales prices or use of resale prices for valuation purposes.	Clarified real property taxation methods statewide and set reasonable valuation of timeshares; allowed the reduced residential tax rate.
California 2000	Allowed a mandatory reservation system to be automatically renewed (every five years or less) unless owners voted to terminate the reservation system.	Simplified procedures for management company to continue operating if owners are satisfied.
California 2000	Allowed a timeshare project to increase the costs of the mandatory reservation system by up to 10 percent annually without a vote of the owners.	Gave owners associations greater discretion and ability to operate efficiently.
California 2000	Permitted the association bylaws to reduce a voting quorum from 15 to 10 percent of non-developer members.	Enabled timeshare association to operate more efficiently and take action when necessary.
California 1999-2000	Supported members in defeating Palm Springs' attempt at collecting a 9 percent timeshare occupancy tax (TSOT).	Saved \$90 for every \$1000 of imputed rental income for owners and exchangers.
Colorado 2002	Supported HB 1265, which clarified that all resort properties (condominiums, timeshares, etc.) are residential for real property tax purposes.	Saved 50% on tax rates from commercial classification.
Florida 2000	Increased from 20 to 50 the number of association-acquired interests that may be resold by the association without having to register as a developer.	Helped associations and owners dispose of foreclosed weeks cost effectively.
Florida 2000	While the general prohibition against commingling is maintained, allowed multi-condominium reserve and operating funds to be commingled for investment purposes.	Allowed for potentially higher investment returns to benefit association operations.

State/Year	Legislative or regulatory change achieved with ARDA-ROC support	General description of benefit or savings
Florida 2000	Permitted a managing entity that is not otherwise a developer to sell timeshare interests for existing owners utilizing a resale purchase agreement.	Helped associations and owners dispose of foreclosed weeks and still provided consumer protection.
Florida 1998	Streamlined foreclosure to allow associations and lenders to consolidate multiple defendants and junior interest holders into one action.	Significantly lowered the cost of such proceedings to the association.
Florida 1998	Significantly streamlined the complicated foreclosure notice process through use of appointed registered agents.	Ensures adequate notice while allowing associations to foreclose delinquent unit weeks quickly and return them to assessment-paying status.
Hawaii 1992-1998	Held back proposed Hawaii Transient Accommodations Tax for six years, and limited amount when finally enacted from about \$24 per day to about \$6 per day.	Reduced tax burden by approximately \$18 per day per unit on owners, exchangers, developers, and associations.
Illinois 1999	Exempted owners associations selling their own foreclosed timeshare interests from the registration requirements.	Reduced costs to associations in disposing of foreclosed interests.
Illinois 1999	Permitted multiple defendants in foreclosure proceedings of timeshare interests.	Reduced court costs to associations in doing foreclosures.
Maine 1999	Enacted legislation to limit adding up timeshare week sales prices as the taxable real property value.	Reduced real property taxes depending on week and resort
Missouri 1998	Clarified provisions of Branson Municipal Tourism Tax to make a clear distinction between timeshare own- ers, exchangers, and persons renting timeshare units.	Prevented imposition of rental tax on timeshare owners and exchangers.
Nevada 2001	Clarified nature of management company regulation.	Eliminates confusion, conflict and duplication
Nevada 2001	Required reserve studies for timeshare associations at least every 5 years.	Improved management and funding of capital reserves.
Nevada 1999	Required registration and licensing of person listing, advertising, soliciting or promoting sale of 12 or more previously sold time shares.	Provided consumer protection in resales.
Nevada 1999	Required timeshare resellers to comply with the same requirements relating to approval of advertising as developers.	Provided consumer protection.

Prepared by the ARDA State Affairs office in Orlando, Florida in conjunction with ARDA-ROC staff. For more information on ARDA-ROC, write the ARDA-ROC director at arda-rocinfo@arda.org.

For more information on the American Resort Development Association or its legislative affairs efforts, please visit www.arda.org or call its Washington, D.C. headquarters at (202) 371-6700.