

# Frequently Asked Questions – NY Short-Term Rental Law

*Disclaimer: This FAQ is intended for general informational purposes only and does not constitute legal advice. For specific legal guidance, please consult your county attorney or other qualified legal counsel.*

## **General Questions:**

1. What is the bill number for this legislation, and how can I see the language that was signed by the Governor?
  - a. The chapter amendment, Chapter 99 of the Laws of 2025, was signed by Governor Hochul on February 28, 2025. The bill numbers are [S.820 \(Hinchey\)](#)/A.5686 (Romero).
2. Will the state require booking platforms to provide detailed STR data in a standardized format?
  - a. No. Nothing in this legislation sets forth a particular outline of how the data must be reported by the booking platforms. It contains minimum information requirements that must be provided to counties quarterly.
3. I have seen issues when the platform listings are handled by property management companies. They do not always have the correct information. I see this as a possible issue coming forward.
  - a. If a host does not register with the county, they will be unable to host their property on a booking platform. The booking platform will be required to verify the registration number with the county.
4. Is there anything in the new law to help counties pay for starting and maintaining a registry?
  - a. Per the law, a county may impose a fee for hosts to register their short-term rental unit. The funds can go toward the actual and necessary expenses associated with the construction, operation, and maintenance of the county or multi-county registry and for the enforcement of the new law.
5. At this point, my county only has a contract with one platform to collect and remit on behalf of the operators. Will that contract remain in place?
  - a. Some counties have what is called a voluntary collection agreement with an existing booking platform (e.g. Airbnb). This new law maintains those existing contracts. If a county does not opt out of the registry by local law, then every booking platform providing services in the county and all hosts will be required to register with the county and remit sales tax accordingly. If the county has a bed tax law that does not apply to short term rentals, they may choose to end that agreement and pass a local law to require collection of occupancy taxes on those units. The voluntary collection agreement should be referred to for the specific information as to when and how it may be terminated.
6. Who will be responsible for ensuring that registered short-term rentals meet the health and safety standards set in the law (i.e. fire extinguishers)?

- a. The host, when completing registration with the county, will self-attest to compliance with the new law. However, the county and/or local municipality has the same discretion and authority to inspect the property as they did prior to the STR law's enactment to ensure compliance with these standards.
7. How is "platform" defined? We have some local realty groups that manage STRs. Are they considered a platform?
  - a. A "booking service" is defined as a person or entity who, directly or indirectly:
    - i. provides one or more online, computer or application-based platforms that individually or collectively can be used to:
      1. list or advertise offers for short-term rentals of short-term rental units, and
      2. either accept such offers, or reserve or pay for such rentals; and
    - ii. charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a short-term rental of a short-term rental unit.
8. How will hosts be made aware of the new requirements?
  - a. The law requires counties to post information and a link to the registry on their website.
9. How do we come up with the registration fee that will be charged to the host? Based on units?
  - a. That is a local determination based on the staffing, software, and other costs associated with managing the registry and estimating the expected number of registrants to determine the appropriate per-unit fee. It may need to be adjusted on a semi-regular basis if estimates of the number of units were too high or too low. It is also a local policy determination as to whether or not all costs must be recouped by the fee.
10. Will there be a registration fee that is implemented by the state? Right now, my county does not have a registration fee.
  - a. No, the state will not collect any fees associated with the law since they are not the regulating entity. While a county can impose a fee, they are not required to do so.
11. If a town does not currently have a STR law, can they still make one?
  - a. A town, or any other local government unit, is permitted to enact a registry requirement prior to the effective date of this new law. Once the law takes effect, should the county not opt out of the registry, the local government will not be allowed to create a new registry. However, a town may still at any time implement ordinances and local laws to govern the safety of short-term rental units. They may also still pass a local law or ordinance to ban or prohibit short-term rental units or impose penalties for violations.
12. Does a "Doing Business As" (DBA) registration through our county qualify as a registration?

- a. We would advise consulting with your county attorney for the answer to this question.
  
13. As for the fee a county can charge: It seems likely that the cost of maintaining a registry is going to be proportional to the volume of registrants. It seemed like the requirement was for this fee to only be enough to cover the costs of maintaining the registry. Is there any context on what is expected to happen if the fee charged either doesn't fully cover costs or more than covers costs and turns into a revenue source in and of itself?
  - a. The legislation authorizes the collection of an application and registration fee for the "actual and necessary" expenses for construction, operation, and maintenance of the registry and for the enforcement of the regulatory requirements of the bill. Any funds spent outside of those purposes are not in compliance with the new law. A county is not in violation if there is a surplus or shortfall based on good faith estimates.
  
14. Is the "bungalow exception" now void?
  - a. Yes
  
15. Can counties in the registration process require photos or evidence to verify that health and safety standards have been met?
  - a. The law does not provide for that level of compliance. A local law or ordinance can require inspection or other compliance measures. We would advise consulting with your county attorney.
  
16. Hotels and motels are regularly inspected by the local health department and receive special permits for certain amenities, including swimming pools. Will STRs be required to do the same?
  - a. This law does not require local health departments to inspect or regulate short-term rentals. However, local governments maintain the authority to enforce existing building and safety laws.
  
17. Is there a penalty if you opt out?
  - a. No. However, it may be more difficult to track the accuracy of occupancy tax collection.
  
18. If a county does not currently have a registry, are they still able to collect the sales tax and occupancy tax?
  - a. Yes. Sales tax is automatically collected regardless of whether a county has a registry. Occupancy tax can still be collected without a registry so long as your local law allows for the collection of occupancy taxes on short-term rental units.
  
19. Does the county registry need to ensure that the STR has the appropriate insurance?
  - a. No. The host has to self-attest to having appropriate insurance during the registration process.
  
20. We have robust processes and a robust registry and are automating our processes end to end and will have a customer portal. We would like to offer a shared service for other counties

but are not sure if this would only be for counties that have opted in. What about Counties who opt out? Can we offer them shared services after 12/31/25?

a. That is undefined in the law. We advise consulting with your county attorney.

21. Is the county's ability to go to the Attorney General only for the enforcement of registry violations or is it also for collection enforcement?

a. Registry enforcement only. NYS Tax and Finance has enforcement powers for sales tax collections. Counties and municipalities have the ability to enforce their local occupancy tax laws.

22. Is there an expectation that property owners provide evidence of liability coverage to meet the \$300k requirement, as well as evidence that coverage would extend to the property's use as a short-term rental?

a. Yes.

**Registry Questions:**

23. The original bill proposed that the State would maintain a short-term rental registry. Is that still the case?

a. No, the State would not take on the creation or maintenance of the registry, In the course of negotiations, it was determined the appropriate entity would be the counties, with an ability to opt out.

24. If a city within a county currently has a registry, will that city need to discontinue their registry if the county chooses to develop a registry?

a. No. A city or any other unit of local government that has an existing registry prior to the effective date of this legislation will have the authority to continue to operate and maintain their local registry if they so choose. A local government may choose to discontinue their registry and utilize the new county registry.

25. Will booking platforms (Airbnb, VRBO) be required to see if the STR hosts are registered with the county?

a. Yes, once operational, the booking platforms will be able to verify if short-term rental hosts are registered with the county before posting a booking and will not be able to post a new booking for the property if not registered.

26. Does the new law require hosts that do not utilize a booking platform to comply with a county registration system and collection of taxes?

a. Yes.

27. In the event that a local government within a county has an existing registry, is that local government required to share its registry information with the county (i.e. merge their data) so that there is one master repository, or would the county have to "double" register those STRs separately?

a. There is no requirement that the local government merge their data with the county registry.

28. Will STRs be charged multiple fees for multiple registries?
  - a. There is the potential for that to occur, but it is too early to determine.
29. Will the registration number be standardized? In other words, if we already have a registry, will we need to assign a new number?
  - a. No, a county will not need to assign a new number unless they choose to do so.
30. Are counties automatically opted into the short-term registry if they do not opt out with this legislation?
  - a. Yes.
31. The new law requires Counties to provide a "prominent link" on their website. Does the link provide the public access to data on currently registered short-term rentals or only a link to register?
  - a. It is up to the county whether or not to make information publicly available, but a link to the registration application is minimally required.
32. Do counties need a local law to create a registry, or can this be done by resolution?
  - a. The county will not be required to file any local law to create a registry. The state law only requires a local law to be passed if a county wishes to opt out of the new requirements.
33. How will the booking site find out from a county if the host is registered with them?
  - a. The county is obligated to provide their registry information with the booking site to ensure compliance.
34. We have a registry and have been charging the occupancy tax. I know there are a few people that are on booking sites but not registered with us. Will they be taken offline if they do not register with us?
  - a. Yes. The booking platform must verify with the county that their host is registered.
35. Are hotels that list their rooms on STR booking services considered STRs which must register in the new registry? Or does it depend on how they are organized?
  - a. This would depend on how they are organized, but this could happen.
36. Can we force existing registrants (for a county) to re-register with the new registry that we will have with an online host?
  - a. Yes, if the county chooses to do so.
37. Is it okay for counties to have a single registry for short-term rentals and other kinds of lodging (hotels, motels, etc.)?
  - a. Yes, this is up to the discretion of the county.
38. Is the county's registry required to be publicly available? Will amounts that have been collected be available to the public or are counties allowed to keep those collection figures confidential?

- a. We believe this to follow existing state law that requires maintaining individual taxpayer confidentiality. We are seeking guidance from NYS Department of Taxation and Finance.

**Sales Tax Questions:**

39. Is the sales tax receipt from NYS going to distinguish STR taxes separately from all other sales tax?
  - a. No. The sales tax receipt for short-term rental collections will be part of the regular sales tax receipts a county ordinarily receives.
40. If a contract is already in place for the future rental that does not include sales tax, but has not received any money, is the host required to collect sales tax on that stay?
  - a. Beginning March 1, 2025, every host or booking platform will be required to collect and remit sales tax. We believe for bookings beyond March 1, 2025, the host would need to amend their listing to include the collection of that tax. However, NYS Tax and Finance has indicated that there would be a grace period understanding that the law was signed one day before the sales and occupancy tax collections took place.
41. Most hotel booking systems have line items for individual taxes and fees. We currently have a NYS line item for 4% sales tax. If, for example, we add a new line item for 2% occupancy tax, then when we go to file our quarterly ST-100s, will the state system be updated to allow us to input the two values separately on the same ST-100 form?
  - a. The NYS Tax and Finance form ST-100 only relates to sales tax. You would not report collection of occupancy tax on this form.
42. Is the allocation of Airbnb sales tax going to be listed separately on the Sales Tax Report?
  - a. No; however, your county designated financial officer may be able to request that information from NYS Tax and Finance.

**Occupancy Tax Questions:**

43. My county collects occupancy tax for rentals under 30 days. However, my town has restrictions on rentals under 30 days in their town code. My county will likely adopt a registry in order to keep collecting the bed tax. What is going to happen now with the town code as the county and town seem to contradict themselves?
  - a. The town will still have the local authority to maintain, regulate, and enforce their local laws or ordinances related to short-term rentals. This state law does not supersede this authority. Therefore, in this example, the short-term rentals would be prohibited from operating unless in accordance with the requirements of the town code.
44. Will occupancy taxes be collected in the same manner that sales tax will be collected? Will the booking platforms be required to collect and pay directly to counties on behalf of STR owners?
  - a. Yes. For hosts who use a booking platform, the booking platform will collect the occupancy tax directly from the guest, and they will remit that to the county—so long as the host can verify that the booking platform facilitated stays. For hosts that do not

use a booking platform but manage their listings independently, they will be responsible for collecting and remitting the corresponding occupancy tax revenue to the county.

45. Who will be responsible for remitting local occupancy tax to the counties? The host or the booking services?
  - a. The booking service can facilitate the collection and remittance of the occupancy tax collection as long as they consent to doing so from the host. The host must provide verification that the booking platform facilitated stays. Alternatively, the booking platform may offer this as a service to the host, but that would be determined by the booking platform.
46. Section 14 of the chapter amendment appears to remove the obligations of the booking services to collect and remit occupancy tax. Is that correct?
  - a. The law only allows for counties that have a registration system and an existing bed tax law to pass a local law requiring collection of occupancy taxes on short-term rental stays.
47. If a county already regulates short-term rentals in their local law, do they have to amend the law to require that booking platforms collect and remit occupancy tax??
  - a. Yes, the local law needs to explicitly allow for the collection of occupancy taxes on short-term rental units. We recommend counties adopt the definition of short-term rental units as defined in section 9 subsection 9 of the law.
48. If the county doesn't currently have an occupancy tax in place, would they need to do that at the state level first before the local law?
  - a. Yes, if a county doesn't have an existing occupancy tax authorization in state law, they would need to seek state legislative authority to do so.
49. If a county has an occupancy tax law that allows for collection on short-term rentals but has exceptions, does this new law change that enabling statute? Do those exceptions still remain?
  - a. Yes, a county's existing (state) bed tax law remains until it is amended by way of separate state legislation passing.
50. Is the occupancy tax rate still determined at the local level?
  - a. No. The occupancy tax rate is determined by the state enabling statute.
51. We are a county without an occupancy tax but would like to collect taxes on short-term rentals. What can we do?
  - a. Should a county wish to collect occupancy tax on short-term rental units, they need to seek state legislative authority to create a local occupancy tax.
52. How does the original state enabling law that allowed each county to collect occupancy tax play into this? We are unusual where our state enabling law exempts STRs with six or less units from collecting occupancy tax, and we are not allowed to require them to collect it.

- a. In this situation, we would advise consulting with your county attorney, as you will likely need to have your enabling occupancy tax state statute amended.
53. If a city and county each have hotel occupancy taxes in place, will STR hosts pay tax to both, or will it be the county's responsibility to handle occupancy taxes owed to the city?
- a. The host/platform would be responsible for paying the local occupancy tax to each individual municipality and to the county. The county is not responsible for coordinating that activity.
54. Our Legislature adopted a new local law in 2023 to add STRs to our hotel occupancy local law. We also have voluntary payment agreements with platform operators like Airbnb. We would prefer not to have to register thousands of STRs and instead just have the platform operators remit the hotel tax to us quarterly. Under the new state changes, can we opt out and still continue doing what we are doing and the state will also send us sales tax collected at the STRs?
- a. Yes. You can still continue your existing relationship with booking services like Airbnb.
55. What happens if the platform refuses to pay occupancy tax on behalf of the STR owner?
- a. The obligation is on the host, regardless of whether the platform chooses to collect and remit occupancy tax.
56. Are the counties going to continue to receive the occupancy tax directly?
- a. Yes. Occupancy tax collection and remittance will come directly to the county from either the booking platform or the host.
57. Does a local law that needs to be amended to collect occupancy taxes for STRs also need to amend the registration provisions of their current local law to conform with the requirements of CH99 in order to collect such taxes from STRs?
- a. No, there is no local law requirements to create the registry.
58. Does the county determine the occupancy tax rate to be collected?
- a. No, this is determined by the existing state statute for your individual county. If a county would like to change the occupancy tax rate, the county will need to seek a statutory amendment to the existing law.