To:	County Executives
	County Board Chairs
	County Managers & Administrators
	County Chief Financial Officers
From:	Stephen J. Acquario, Executive Director
Date:	March 25, 2025
Subject:	Short-Term Rental Legislation Implementation, Effective Date & Registry Adoption

On Saturday, December 21st at 1:41am, the Governor and both houses of the Legislature struck a three-way agreement to enact amendments to the short-term rental legislation, which passed on June 8th (S.885-C/A.4130-C).

The purpose of this memorandum is to provide a section-by-section summary of the provisions contained within the negotiated agreement. The full legislative text of Chapter 99 of the Laws of 2025 can be found here, (S.820 / A.5686).

Sec. 2: Sec. 447-a RPTL: Updated Definitions
- "Covered Jurisdiction":
  o Defines areas subject to the amended laws. Excludes cities with populations over one million (e.g., New York City) and counties opting out through local laws.
  o Allows for exceptions if a county repeals its local law or if municipalities establish their own registries.
- "Short-Term Rental Unit":
  o Defined as dwelling spaces (entire units, rooms, or other areas) rented for less than 30 days, intended for transient or tourist use.
- "Non-Covered Short-Term Rental Unit":
  o Applies to units outside covered jurisdictions, including those with independent local laws or registries.
- "Short-Term Rental Host":
  o Identifies individuals or entities in lawful possession of short-term rental units who rent them to guests.
- "Booking Service":
  o Encompasses platforms facilitating short-term rental bookings and collecting fees, emphasizing accountability for ensuring compliance with registration and reporting obligations.

Sec. 3: Sec. 447-b RPTL: Governing STRUs

New section governing short-term rental units (STRUs):
- STRUs must be registered with NYC, a municipality that already has an established registry or the new county registry system.
- STRUs must have an evacuation diagram identifying all means of egress.
- STRUs must have a posting of emergency phone numbers for police, fire, poison control.
- STRUs must have a working fire extinguisher.
- STRUs must be insured for at least the value of the dwelling plus a minimum of $300,000 coverage for property and bodily injury. ***This insurance can be covered by a booking service.***
- STRUs must also comply with any local health and safety requirements
- STRUs will be subject to all applicable state and hotel/motel taxes as noted in Article 28 and 29 of the NYS Tax Law.
- STRU hosts will be required to maintain records for two years:
    o Date of each stay and number of guests
    o Cost for each stay, including an itemized breakdown of sales and bed tax collected.
    o Record of registration with the NYS DOS and the applicable county / local registry.
- Booking services will also be required to maintain the same data.
- Booking services must report this on a quarterly basis beginning 90 days after enactment of this law.
- The county MUST share this data with all city, town or village governments within 60 days of receipt.
- Booking services shall require hosts to consent to these terms and conditions.
- Booking services will be prohibited from charging a fee on a host if the host hasn't properly registered.
- This law does not prohibit a local government that already has a registry from continuing to operate such registry as long as it complies with the parameters of this new law.
- Counties, cities, towns and villages are empowered to impose and collect fines related to such registries.
- Cities, towns and villages will be prohibited from creating any new registry if the county establishes one.

Sec. 4: Sec. 447-c RPTL: Registration
- Counties are required to maintain a registration system unless they are NYC or if they enact a local law opting out of the registry system.
    o To opt-out, a county must by Dec. 31, 2025 **or nine months after the effective date (November 28, 2025)** of this law adopt a local law stating that the county opts not to establish a registration system.
    o Counties can repeal this opt out, and re-join the registration process whenever they choose to do so.
- STRU's registration lasts for two years.
- Counties are authorized to do shared services with another county for the administration of the registry.
- Counties will be mandated to share any data to booking services necessary to allow the booking service to verify the registration status of an STRU.
- No STRU will be registered until they pay all applicable registration fees in the amount established by the county.
    o The fee can include the actual and necessary costs associated with the construction, operation, and maintenance of the county registry.

Sec. 5: Sec. 447-d RPTL: Exceptions
- Someone house-sitting for less than 30 days.
- A municipal ban on STRUs.
- Temporary housing which is permitted by DOH (think emergency shelters).

Sec. 6: Sec. 447-e RPTL: Penalties

Committed to counties since 1925

Albany, Allegany, Bronx, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Kings, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, New York, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Queens, Richmond, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming, Yates

- Noncompliance with the registry will result in a booking service fine enforceable by the Attorney General.
- Hosts can be fined up to $200 for a third violation.
- A booking service violating the terms of this law may be issued a fine of $500 per day, per violation until the violation is cured.

Sec. 7: Sec. 447-f RPTL: Enforcement
- Counties may enter into agreements with booking agencies to help enforce the registry and compliance.
- The Attorney General is authorized to bring action for any violations.
- Any county, city, town, village operating a registry can notify the AG for violation enforcement.

Sec. 8: Sec. 447-g RPTL: Data Sharing
- Booking services shall provide to DOS on a monthly basis an electronic report aggregating the number of STRU guest stays.

Sec. 9: Sec. 1101 Tax Law
- Definition section updated to include STRU's, booking agencies and hosts.

Sec. 10: Sec. 1104 Tax Law
- NYC is empowered to collect $2.00/day tax for the operation of the Jacob Javits Convention Center effective April 1, 2025.

Sec. 14: Sec. 1132 Tax Law (Sales Tax)
- A booking service shall collect sales tax under Article 29 of the Tax La, eff. 3/1/25.
- An operator of an STRU using a booking agency to collect sales tax shall be relieved of having to collect that tax—it is the booking agency's responsibility.

Sec. 23: Sec. 1200 Tax Law (Occupancy Tax)
- Where a county has not exercised the opt out provision, such county or any local government in the county that is authorized and empowered to impose a hotel motel tax can now do so on STRU's.
- Any local government that has an occupancy tax in place is authorized and empowered to adopt and amend local laws imposing such tax to include an occupancy tax on short-term rentals.
- For counties that do not have an occupancy tax already in state law, those counties will be required to seek special legislative authorization prior to collecting occupancy tax on STRUs.

Sec. 26: Infringement on Existing Contracts
- Counties are still empowered to negotiate VCAs with existing providers should they choose not to create a registry.

Sec. 27/28: Effective Date
- Sales and occupancy tax collections may begin March 1, 2025.
- Registry provisions take effect 275 days after February 28, 2025 (signing of the law)—November 22, 2025.
- If a county already has a registry that complies with this law, AND an occupancy tax that allows for the imposition and remittance of occupancy tax on STRUs, we believe the county is entitled to collect and receive occupancy tax revenue.

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