

1 **2025 NYSAC Legislative Conference**
2 **Standing Committee on Taxation and Finance**
3 **Resolution #1**

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5 **Resolution Urging the Governor and Relevant State Agencies to Work with**
6 **Counties to Ensure Implementation of Pending Short Term Rental**
7 **Legislation Includes a Requirement for Platforms that Facilitate Short-**
8 **Term Rentals Provide Information to the State and Counties in a Uniform**
9 **Format that is Easily Transferable to Local Government Data System Needs**

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11 **WHEREAS**, Governor Hochul and the state lawmakers agreed to a Chapter
12 Amendment to legislation that establishes a registration system for short-term rentals in
13 New York State; and

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15 **WHEREAS**, in addition to the authorization of local registries, the law will require
16 hosts, and platforms that facilitate the rental of short-term rental units, to collect state
17 and local sales taxes and other applicable local taxes, which will provide the information
18 and revenue local governments need to make smart decisions to help right-size the
19 short-term rental market in their specific communities; and

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21 **WHEREAS**, it will allow municipalities with their own short-term rental registration
22 systems to continue to use them; and

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24 **WHEREAS**, the law also requires platforms that facilitate the rental of short-term
25 rental units to provide to counties on a quarterly basis essential data regarding the
26 location of the physical address of the rental unit, the rental unit's registration number,
27 the legal owner of the unit, the dates of stay and the number of guests, the cost of each
28 stay including an itemization of sales tax and local occupancy tax collected; and

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30 **WHEREAS**, counties will be required to share this data with all city, town, and village
31 governments located within such county within 60 days of receipt; and

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33 **WHEREAS**, the data from the platforms must also be provided to the New York State
34 Department of State; and

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36 **WHEREAS**, short-term rental hosts and platforms that facilitate the rental of short-
37 term rental units must also collect state and local sales tax on these transactions and
38 submit quarterly sales tax reports to the state.

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40 **NOW, THEREFORE, BE IT RESOLVED**, the New York State Association of
41 Counties (NYSAC) calls on the New York Department of State, and Department of
42 Taxation and Finance to work with counties, and platforms that facilitate the rental of
43 short-term rental units, to ensure the required information is delivered to counties and
44 the state in a uniform format that is easily transferable to both state and county data
45 systems needs; and

1 **BE IT FURTHER RESOLVED**, copies of this resolution be sent to the counties of
2 New York encouraging member counties to enact similar resolutions; and

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4 **BE IT FURTHER RESOLVED**, NYSAC shall forward copies of this resolution to
5 Governor Kathy Hochul, the New York State Legislature, the New York Department of
6 State, and Department of Taxation and Finance and all others deemed necessary and
7 proper.