



To: Stephen J. Acquario, Executive Director

Date: July 2, 2025

Subject: Short-Term Rental (STR) Legislation Implementation Update

Late last year 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 bill was signed on Christmas Eve and subject to a Chapter Amendment. Chapter 99 of 2025 (S.820 / A.5686) was signed into law February 28, 2025. The technical effective date was March 1, 2025, from a state sales tax collection perspective but both the state and counties have provided some leeway to platforms and hosts on tax collection as people ramp up those systems.

Since the Chapter was Adopted

NYSAC has conducted several webinars for county officials, in conjunction with the NYS Hospitality and Tourism Association, and other NYSAC partners (Deckard Technology) on the details of the law to inform counties' understanding. The County Attorney's Association also discussed this issue at their annual meeting this Spring and a roundtable was held at NYSAC's 59th Annual County Finance School in Warren County in early May.

NYSAC has also held several meetings with the major Short Term Rental booking platforms (Airbnb and VRBO/Expedia) on different coordination models on implementing the new law. The major booking platforms have also been reaching out directly to counties. It is our understanding from the platforms that they have reached out to most counties as of the end of May.

We have learned that there are hundreds of booking platforms operating in the United States and likely New York but the 10 biggest are likely to capture most of the New York State STR market. The two biggest, Airbnb and Expedia/VRBO likely capture 75%-85% of the market in most counties. Upon enactment of the STR legislation Expedia has indicated they will collect the sales tax and occupancy tax for all rentals they host on their platform. Airbnb has recently indicated they will collect both taxes and remit if they have an existing voluntary collection agreement (VCA) with the county – if the county does not have a VCA, Airbnb has indicated to some counties they will not collect occupancy tax. If your county has heard differently from major platforms, please contact NYSAC staff dlucas@nysac.org or aregan@nysac.org.

Opt-In or Opt-Out?

The requirement that booking platforms can only sign up hosts that have registered with the county is viewed as a major hindrance to their current business operations and they have been pursuing an informational campaign to encourage counties to “opt out” of the county run registry. The primary argument from the platforms is that establishing a “...regulatory scheme will subject counties to significant financial and administrative burdens” such as:

- creating and maintaining a county-wide registration system
- establishing STR registration criteria and reviewing and approving applications
- funneling all STR operators through this system after undertaking an extensive communications campaign
- policing noncompliance, including issuances of warnings and fines for violations of STR requirements (e.g., posting of evacuation diagrams and emergency phone numbers, having a working fire extinguisher, maintaining proper insurance, etc.); and
- developing and maintaining an API connection with multiple STR platforms

The largest platforms (Airbnb and VRBO) are also indicating they will share detailed rental and tax information with counties even if they opt out (it is not clear if it would be as detailed as what is required under the law for counties that maintain a registry).

The major booking platforms also highlight that they will collect all state and local taxes and remit if a county opts out. If counties are not happy with the results, they can always opt back in to the registry in the future as allowed under the law.

The big booking platforms have also highlighted that if a county does opt-in, the platforms need time to set up their internal tax and data collection systems for that county, which can take at least 4-6 weeks. They encourage folks to reach out as soon as possible if they are establishing a county registry so they can make the transition as smooth as possible.

By design, there are advantages written into the law if a county does establish a registry that include:

- Better understanding the pressure on your housing stock
- Only STRs registered with the county can be booked for rental providing a better picture of activity in your county
- Any costs of establishing and maintaining a registry can be fully recouped under the law through fees placed upon hosts and the booking platforms
- A two-year registration period will require hosts to re-register based on terms provided by the county which can help inform counties of individual STRs status (i.e., are they still active) and help with audits
- If a county opts in to a registry it is automatically authorized to update its local occupancy tax law to cover short term rental units (if it does not already) without going to the State legislature for permission.
 - If a county opts out of creating a registry, then they are not given the authority to amend their local law to collect occupancy taxes on short term rentals. This does not affect the collection of occupancy taxes on entities for which they're already applicable (i.e. Hotels, motels, etc.) and would not repeal existing local occupancy taxes if a county opts out.
- Detailed data-sharing in the law includes;
 - dates of each stay
 - number of guests per stay

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- cost of each stay
- an itemization of the sales and local occupancy taxes collected
- the physical address, including any unit designation, of each STR booked
- full legal name of each STR host
- each STR unit registration number
- 90 days after the effective date of this article booking platforms are required to provide this data to counties at the beginning of January, April, July and October, and
- If a booking platform fails to comply with data-sharing the Attorney General or county has additional leverage to comply with sharing
- The detailed data provides an audit roadmap of collections, bookings and compliance with registration

Ultimately, it will be a local decision to weigh in on opting in or out. We encourage counties to keep in contact with NYSAC and counties across the state as you determine the best path forward for your county.

Update to Prior Release

The information below provides an update to a prior NYSAC release of March 25, 2025. It is primarily technical in nature and changes are highlighted in yellow but provides some important clarifications in a section-by-section summary of the provisions contained within the negotiated Chapter Amendment. The full legislative text of [Chapter 99 of the Laws of 2025 can be found here](#), (S.820 / A.5686). If counties have questions, please contact Dave Lucas dlucas@nysac.org or Alex Regan aregan@nysac.org.

Sec. 2: Sec. 447-a RPTL: Updated Definitions

- "Covered Jurisdiction":
 - 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.
 - Allows for exceptions if a county repeals its local law or if municipalities establish their own registries.
 - All counties that are “covered jurisdictions” must establish a registration system for short term rental units (STRU).
- "Short-Term Rental Unit":
 - Defined as dwelling spaces (entire units, rooms, other areas) rented for less than 30 days, intended for transient or tourist use.
- "Non-Covered Short-Term Rental Unit":
 - Applies to units outside covered jurisdictions, including those with independent local laws or registries.
- "Short-Term Rental Host":
 - Identifies individuals or entities in lawful possession of short-term rental units who rent them to guests.
- "Booking Service":
 - 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):

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Subdivision 1:

- 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

Subdivision 2:

- STRU hosts will be required to maintain records for two years:
 - Date of each stay and number of guests
 - Cost for each stay including an itemized breakdown of sales and bed tax collected.
 - Record of registration with ~~the NYS DOS and~~ the applicable county / local registry.
- STRUs will be subject to all applicable state and hotel/motel taxes as noted in Article 28 and 29 of the NYS Tax Law **and that are authorized by the county (i.e., local occupancy tax).**

Subdivision 3a:

- Booking services will also be required to maintain the same data.
- Booking services must report this **data to counties that have established registries (i.e. “Covered Jurisdiction”)** on a quarterly basis beginning 90 days after enactment of this law.
 - **This data cannot be made publicly available.**
- The county **MUST** share this data with all city, town or village governments within 60 days of receipt.
- Booking services **shall may** require hosts to consent to these terms and conditions.

Subdivision 4:

- Booking services will be prohibited from charging a fee on a host if the host hasn’t properly registered.

Subdivision 5:

- **Nothing in subdivisions 1, 2, 3a, and 4 of this section (as underlined above) shall require a STR host or booking service to comply with the requirements of these subdivisions before such time the county establishes a registry or multicounty registry as defined in this article.**

Subdivision 6:

- 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.

Subdivision 7:

- 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.
 - To opt-out, a county must by **the later of** Dec. 31, 2025, or nine months after the effective date **of the registry component of the law (last date would be June 25, 2026)** enact a local law stating that the county opts not to establish a registration system.
 - Counties can repeal this opt out and re-join the registration process whenever they choose to do

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- STRU’s registration lasts for two years.
- Counties are authorized to do shared services with another county for the administration of the registry.
- Counties **must** share any **registration** data **with** booking services necessary **for them to verify** the booking service can host a specific STR on their platform. **Data must be available on a real time basis.**
- No STRU will be registered until they pay all applicable registration fees in the amount established by the county.
 - The fee **amount** can include the actual and necessary costs associated with the construction, operation, maintenance of the county registry, **and related enforcement costs as determined by the county**
- **STRU hosts and booking services are not required to comply with registration requirements until such time a county has established a 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

- 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. **Warnings must be sent, with corrective actions included, for 1st and 2nd violations.**
- 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. **A booking service is not subject to a penalty until the county has established a registry.**

Sec. 7: Sec. 447-f RPTL: Enforcement

- Counties, **that are “covered jurisdictions” (i.e., not opted out of establishing a registry)** may enter into agreements with booking agencies to help enforce the registry and compliance.
- The Attorney General, **and covered jurisdictions,** are 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.

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Sec. 14: Sec. 1132 Tax Law (Sales Tax)

- A booking service shall collect sales tax under Article 29 of the Tax Law, 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 **if their local law already includes STRs.**
- Any local government that has an occupancy tax in place, **but does not include STRUs in their local law,** 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 **state** legislative authorization **to establish a local occupancy tax** prior to collecting occupancy tax on hotel/motels, STRUs **and other units allowed under state law.**

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 **approximately September 25, 2025** -- 275 days **after S.885-C/A.4130-C became law (December 24, 2024).**
- **The last date to opt-out of maintaining a registry is approximately June 25, 2026.**
- 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, the county is entitled to collect and receive occupancy tax revenue.

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