



FAQ

New York Short-Term Rental Law

**** Disclaimer: This is not legal advice. All interested parties should work with their internal or external counsel to ensure full compliance with the law.***

- 1. The original bill proposed that the State would maintain a short-term rental registry. Is that still the case?** No, the State would not take on the creation or maintenance of the registry, so during negotiations it was determined the appropriate entity would be the counties, with an ability to opt-out.
- 2. What is the bill number for this legislation, and how can I see the language that was signed by the Governor?** The chapter amendment which will pass both chambers and eventually be signed by Governor Hochul is [S.820 \(Hinchey\)](#). An assembly companion bill is forthcoming.
- 3. 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?** 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.
- 4. My county collects occupancy tax (at a rate of 5.5%) 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?** 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.
- 5. Will booking platforms (Airbnb, VRBO) be required to see if the STR hosts are registered with the county?** 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.
- 6. 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?** 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. 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.
- 7. Does the new law require hosts that do not utilize a booking platform to comply with a County registration system, and collection of taxes?** Yes.



8. **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.**
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. The bill will not deal with inaccurate listings.
9. **Will the state require booking platforms to provide detailed STR data in a standardized format?**
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.
10. **Is there anything in the new law to help Counties pay for starting, and maintaining, a registry?**
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.
11. **Is the sales tax receipt from NYS going to distinguish STR taxes separately from all other sales tax?** Unfortunately, no. The sales tax receipt for short-term rental collections will be part of the regular sales tax receipts a county ordinarily receives.
12. **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?** There is no requirement that the local government merge their data with the county registry.
 - a. **Will STRs be charged multiple fees for multiple registries?** There is the potential for that to occur, but it is too early to determine.
13. **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?** Some counties have what is called a voluntary collection agreement with an existing booking platform (i.e. 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 specific information as to when and how it may be terminated.
14. **If a contract is already in place for a 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?** Beginning March 1, 2025, every host or booking platform will be required to collect and remit sales tax. For bookings beyond March 1, 2025, the host would need to amend their listing to include the collection of that tax.



15. **Will the registration number be standardized, in other words if we already have a registry will we need to assign a new number?** No, a county will not need to assign a new number unless they choose to do so.
16. **Section 14 of the chapter amendment appears to remove the obligations of the booking services to collect and remit occupancy tax.** Is that correct? The Law only allows for Counties that have a registration system, and an existing bed tax law, to pass a local law requiring collect of occupancy taxes on short term rental stays.
17. **If a County already regulates short term rentals in their Local Law – do you have to amend the law to require that booking platforms collect Occupancy Tax and remit to Counties?** Yes, the Local Law needs explicitly allow for collection of occupancy taxes on short term rental units.
18. **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?** 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.
19. **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?** Yes, a County's existing (state) bed tax law remains until it is amended by way of separate state legislation passing.
20. **Is the occupancy tax rate still determined at the local level?** No. The occupancy tax rate is determined by the state enabling statute.
21. **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).** The host when completing registration with the county will self-attest to compliance with the new law, i.e. fire extinguishers. However, the county and/or local municipality has the same discretion and authority to inspect the property as they do today to ensure compliance with these standards.
22. **Are counties automatically opted into the short-term registry if they do not opt out with this legislation?** Yes
23. **How is "platform" defined? We have some local realty groups that manage STRs, are they considered a platform?** A "booking service" is defined as "a person or entity who, directly or indirectly:
 - a) Provides one or more online, computer or application-based platforms that individually or collectively can be used to:
 - i) List or advertise offers for short-term rentals of short-term rental units, and
 - ii) Either accept such offers, or reserve or pay for such rentals; and
 - b) 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."
24. **How will hosts be made aware of the new requirements?** The law requires Counties to post information and a link to the registry on their website.



25. **How do we come up with the registration fee that will be charged to the host? Based on units?** 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 is also a local policy determination as to whether or not all costs must be recouped by the fee.
26. **Will there be a registration fee that is implemented by the state? Right now, my county (Ulster) does not have a registration fee.** No, the State will not collect any fees associated with the law since they are not the regulating entity, and while a County can impose a fee, they are not required to do so.
27. **Will you provide an example of the registration application?** There is no registration application outlined in the law. So long as the registry complies with the new law, that is all that is required. Many counties have existing registries and can be looked to determine if those are suitable models.
28. **If a town does not currently have a STR law, can they still make one?** 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, and 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.
29. **Does a DBA registration through our county qualify as a registration?** We would advise consulting with your county attorney.
30. **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?** 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.
31. **Will Counties need to authorize booking services to collect the County Tax?** Yes.
32. **If a County has an existing registry, can towns & villages still set up their own registry after this law is passed?** Please see the answer to question 30.



33. **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 does it provide only a link to register?** That is up to the county as to whether or not they choose to make information publicly available, but a link to registration application is minimally required.
34. **Is there a list of companies/contractors that manage these kinds of registries for counties?** Yes. Please contact the NYSAC offices at 518-465-1473 should you wish to consult with private sector businesses to maintain and operate your registry.
35. **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??** The NYS Tax and Finance form ST-100 only relates to sales tax. You would not report collection of occupancy tax on this form.
36. **Is the "bungalow exception" now void?** Yes
37. **Can counties in the registration process require photos or evidence to verify that health and safety standards have been met?** 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.
38. **Hotels and motels are regularly inspected by the local health department and receive special permits for certain amenities including swimming pools. Will STR's be required to do the same?** This law does not require local health departments to inspect or regulate short term rentals. Any local government, however, including a county environmental health department, maintains the authority to enforce existing building and safety laws, as they may be from time to time amended.
39. **Do counties need a local law to create a registry, or can this be done by resolution?** The county will not be required to file any local law to create a registry. The new law only requires a local law to be passed if a County wishes to opt-out of the new requirements.
40. **We are a county without an occupancy tax but would like to collect taxes on short-term rentals. What can we do?** Should a County wish to collect occupancy tax on short-term rental units, they would need to seek state legislative authority to create a local occupancy tax.