AN ACT to amend the multiple dwelling law and the administrative code of
the city of New York, in relation to clarifying certain provisions
relating to occupancy of class A multiple dwellings

THE PEOPLE OF THE STATE OF NEW YORK, REPRESENTED IN SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

1 Section 1. Paragraph a of subdivision 8 of section 4 of the multiple
dwelling law is amended by adding a new subparagraph 3 to read as
follows:

(3) IN A CLASS A MULTIPLE DWELLING, THE USE OF A VACATION RENTAL UNIT
FOR OCCUPANCY FOR FEWER THAN THIRTY CONSECUTIVE DAYS SHALL NOT BE INCON-
SISTENT WITH THE OCCUPANCY OF SUCH MULTIPLE DWELLING FOR PERMANENT RESI-
DENCE PURPOSES IF:

(A) SUCH DWELLING UNIT DOES NOT PROVIDE SINGLE ROOM OCCUPANCY AS
DEFINED BY SUBDIVISION SIXTEEN OF THIS SECTION;
(B) SUCH DWELLING UNIT CONTAINS A BATHROOM AND A KITCHEN;
(C) WORKING SMOKE DETECTORS ARE LOCATED IN EACH ROOM OF THE UNIT; AND
(D) THE DWELLING UNIT HAS SUFFICIENT FIRE, HAZARD, AND LIABILITY
INSURANCE TO COVER THOSE PERSONS USING THE UNIT FOR SUCH OCCUPANCY.

2 Section 4 of the multiple dwelling law is amended by adding a new
subdivision 15-a to read as follows:

15-A. "VACATION RENTAL UNIT" IS A CLASS A MULTIPLE DWELLING UNIT THAT
IS AVAILABLE FOR RENT, OR FOR HIRE, FOR LESS THAN THIRTY DAYS BY GUESTS.
ALL COMPENSATION RECEIVED FOR RENT, OR FOR HIRE, SHALL BE TAXED APPRO-
PRIATELY.

3 Subparagraph (a) of paragraph 8 of subdivision a of section
27-2004 of the administrative code of the city of New York is amended by
adding a new clause 3 to read as follows:

EXPLANATION--Matter in ITALICS (underscored) is new; matter in brackets
[ ] is old law to be omitted.
(3) IN A CLASS A MULTIPLE DWELLING, THE USE OF A VACATION RENTAL UNIT FOR OCCUPANCY FOR FEWER THAN THIRTY CONSECUTIVE DAYS SHALL NOT BE INCONSISTENT WITH THE OCCUPANCY OF SUCH MULTIPLE DWELLING FOR PERMANENT RESIDENCE PURPOSES IF:

(A) SUCH DWELLING UNIT DOES NOT PROVIDE SINGLE ROOM OCCUPANCY AS DEFINED BY SUBDIVISION SEVENTEEN OF THIS SECTION;

(B) SUCH DWELLING UNIT CONTAINS A BATHROOM AND A KITCHEN;

(C) WORKING SMOKE DETECTORS ARE LOCATED IN EACH ROOM OF THE UNIT; AND

(D) THE DWELLING UNIT HAS SUFFICIENT FIRE, HAZARD, AND LIABILITY INSURANCE TO COVER THOSE PERSONS USING THE UNIT FOR SUCH OCCUPANCY.

S 4. Subdivision a of section 27-2004 of the administrative code of the city of New York is amended by adding a new paragraph 14-a to read as follows:

14-A. VACATION RENTAL UNIT IS A CLASS A MULTIPLE DWELLING UNIT THAT IS AVAILABLE FOR RENT, OR FOR HIRE, FOR LESS THAN THIRTY DAYS BY GUESTS. ALL COMPENSATION RECEIVED FOR RENT, OR FOR HIRE, SHALL BE TAXED APPROPRIATELY.

S 5. This act shall take effect on the same date and in the same manner as section 8 of chapter 225 of the laws of 2010, as amended, takes effect.