STATE OF NEW YORK

820

2025-2026 Regular Sessions

IN SENATE

(Prefiled)

January 8, 2025

Introduced by Sen. HINCHEY -- read twice and ordered printed, and when printed to be committed to the Committee on Rules

AN ACT to amend the real property law and the tax law, in relation to short term rental units; amends a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, in relation to the effectiveness thereof; and repeals certain provisions of the tax law and such chapter relating to the authority of local governments to prohibit certain short term rental units

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The article heading of article 12-D of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

SHORT-TERM [~~RESIDENTIAL~~] RENTAL UNITS

§ 2. Section 447-a of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-a. Definitions. For the purposes of this article, the following terms shall have the following meanings:

1. **"Covered jurisdiction" means every county, city, town, and village in the state except for:**

(a) a city with a population of one million or more;

(b) a county within a city with a population of one million or more;

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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(c) a county which enacts a local law pursuant to paragraph (b) of subdivision one of section four hundred forty-seven-c of this article stating that such county opts not to establish a registration system for short-term rental units pursuant to such subdivision, provided that if such county repeals such local law, such county shall become a covered jurisdiction immediately upon the repeal of such local law;

(d) any city, town, or village located within a county which enacts a local law pursuant to paragraph (b) of subdivision one of section four hundred forty-seven-c of this article stating that such county opts not to establish a registration system for short-term rental units pursuant to such subdivision, provided that if such county repeals such local law, such city, town, or village will become a covered jurisdiction immediately upon the repeal of such local law unless after such county enacted such local law and prior to such county repealing such local law, such city, town, or village enacts a local law creating its own registry for short-term rental units or non-covered short-term rental units located within such city, town, or village;

(e) any county, city, town, or village that has a registration system for non-covered short-term rental units or short-term rentals of dwelling units or other living or sleeping spaces, with the coverage and requirements of such registration system as established pursuant to local law, where such registry exists as of the effective date of this article; and

(f) a county, city, town, or village that has lawfully enacted or lawfully enacts a local law prohibiting short-term rental units or non-covered short-term rental units, or short-term rentals of dwelling units or other living or sleeping spaces, within such county, city, town, or village, regardless of whether such county, city, town, or village is or is not a covered jurisdiction or located within a covered jurisdiction prior to such enactment.

2. "Short-term [~~residential~~] rental unit" means an entire dwelling unit, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty consecutive days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit, and where such unit is located in a covered jurisdiction.

[~~2.~~] 3. "Non-covered short-term rental unit" means an entire dwelling unit, or a room, group of rooms, other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty consecutive days, where the unit is offered for tourist or transient use by a person or entity in lawful possession of the unit, and where such unit is in New York state but is not located in a covered jurisdiction, provided that, however, in a city with a population of one million or more, "non-covered short-term rental unit" shall also include any building or portion of a building that is a short-term rental, as such term is defined in section 26-3101 of chapter thirty-one of title twenty-six of the administrative code of the city of New York.

4. "Short-term rental host" means a person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with this article.

[~~3.~~] 5. "Booking service" means 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[~~. A booking service shall not be construed to include a platform that solely lists or advertises offers for short-term rentals~~] **of a short-term rental unit**.

§ 3. Section 447-b of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-b. Short-term [~~residential~~] rental units; regulation. 1. A short-term rental host may operate a dwelling unit as a short-term [~~residential~~] rental unit provided such dwelling unit:

(a) is registered in accordance with section four hundred forty-seven-c of this article;

(b) is not used to provide single room occupancy as defined by subdivision forty-four of section four of the multiple residence law and subdivision sixteen of section four of the multiple dwelling law;

(c) includes a conspicuously posted evacuation diagram identifying all means of egress from the unit and the building in which it is located;

(d) includes a conspicuously posted list of emergency phone numbers for police, fire, and poison control;

(e) has a working fire-extinguisher;

(f) is insured by an insurer licensed to write insurance in this state or procured by a duly licensed excess line broker pursuant to section two thousand one hundred eighteen of the insurance law for [~~at least the value of the dwelling, plus~~] a minimum of three hundred thousand dollars coverage for third party claims of property damage or bodily injury that arise out of the operation of a short-term rental unit. **Such liability insurance coverage may be satisfied by insurance maintained by a booking service that provides equal or greater coverage if a short-term rental host lists a short-term rental unit with such booking service.** Notwithstanding any other provision of law, no insurer shall be required to provide such coverage;

(g) is not subject to the emergency tenant protection act of nineteen seventy-four, the rent stabilization law of nineteen sixty-nine, the emergency housing rent control law, the local emergency housing rent control act or otherwise regulated or supervised by a federal, state, or local agency pursuant to any other law or rule or an agreement with such federal, state, or local agency;

(h) is in compliance with any additional health and safety requirements **or any other regulatory requirements applicable to short-term rental units** established by [~~the municipality~~] **any covered jurisdiction in which such short-term rental unit is located**; and

(i) is not otherwise prohibited from operating as a short-term rental unit by federal, state, or local law, rules, and regulations.

2. [~~Occupancies of a short-term rental unit shall be subject to taxes and fees pursuant to articles twenty-eight and twenty-nine of the tax law and applicable local laws.~~

~~3.~~] Short-term rental hosts shall maintain records related to guest stays for two years following the end of the calendar year in which an individual rental stay occurred, including the date of each stay and number of guests, the cost for each stay, including [~~relevant~~] **an itemization of the sales tax and hotel and motel occupancy** tax **collected**, and

records related to their registration as short-term rental hosts with the [~~department of state. As a requirement for registration under section four hundred forty-seven-c of this article,~~] county in which the short-term rental unit is located or with the multi-county registry that includes such county. Short-term rental hosts shall [~~provide these records to the department of state on an annual basis~~] make such records available to local enforcement agencies for the covered jurisdiction in which the short-term rental unit is located when lawfully requested. [~~The department shall share this report with county, city, town, or village governments and shall make such reports available to local municipal enforcement agencies upon request. Where the booking service is the short-term rental host, the short-term rental host may be exempt from providing such report provided that the booking service includes all necessary information required of a short-term rental host in the report required pursuant to subdivision four of this section.~~

~~4.~~] 3. (a) Booking services shall [~~develop and maintain a report~~] collect data related to all short-term rental unit guest stays that the booking service facilitates within the state. Booking services shall maintain such data related to short-term rental unit guest stays that the booking service has facilitated in the state for two years following the end of the calendar year in which an individual rental stay occurred. The [~~report~~] data maintained by booking services shall include the dates of each stay and the number of guests, the cost for each stay, including [~~relevant~~] an itemization of the sales tax and hotel and motel occupancy tax collected, the physical address, including any unit designation, of each short-term rental unit booked, the full legal name of each short-term rental [~~unit's~~] unit host, and each short-term rental unit's registration number. Beginning ninety days after the effective date of this article, and on the first day of every January, April, July, and October thereafter, the booking service shall report such data to each county within which any short-term rental unit included in such data is located. In the event a booking service does not [~~adhere to subdivision two of section four hundred forty-seven-c of this article~~] comply with its reporting obligations pursuant to this subdivision, or more information is [~~deemed necessary by the department of state, the department may access this report~~] requested by the attorney general or a covered jurisdiction or any of such covered jurisdiction's enforcement agencies, then the data required to be reported pursuant to this subdivision and all relevant records from a booking service shall be produced in response to valid legal process. The [~~department~~] county which has received such data from a booking service shall share [~~this report and records~~] such data with [~~county,~~] all city, town, or village governments located within such county within sixty days of receiving such data and shall make such [~~reports~~] data available to [~~local municipal~~] city, town, or village enforcement agencies [~~when lawfully requested~~] upon request. [~~Reports~~] Such data and any records provided to generate such [~~reports~~] data shall not be made publicly available [~~without the redaction of the full legal name of each short-term rental unit's host, the street name and number of the physical address of any identified short-term rental unit and the unit's registration number~~].

[~~5.~~] (b) Booking services may require short-term rental hosts, as a term or condition of service, to consent to booking services producing data pursuant to paragraph (a) of this subdivision.

(c) Nothing in this subdivision shall prevent a county, city, town, or village that is not a covered jurisdiction from establishing, amending, or maintaining its own booking service reporting obligations, nor shall

this subdivision supersede any existing booking service reporting obligations in a county, city, town, or village that is not a covered jurisdiction.

4. It shall be unlawful for a booking service to collect a fee for facilitating booking transactions for short-term [~~residential~~] rental units [~~located in this state~~] if the booking service has not verified with the [~~department of state, or in cities with a population over one million with such city,~~] county in which the short-term rental unit is located or multi-county registry that includes such county the short-term rental unit and its owner or tenant have been issued a current, valid registration by the [~~department of state~~] county in which the short-term rental unit is located or by the multi-county registry that includes such county.

5. Nothing in subdivisions one, two, or subdivision four of this section, or in paragraph (a) of subdivision three of this section shall require a short-term rental host or booking service to comply with the requirements of such subdivisions and paragraph before such time as a county has established a registry or multi-county registry pursuant to paragraph (a) of subdivision one of section four hundred forty-seven-c of this article.

6. The provisions of this article shall apply to all short-term [~~residential~~] rental units [~~in the state~~]; provided, however, that a [~~municipality~~] county, city, town, or village, including but not limited to a city with a population of one million or more, that has its own short-term [~~residential~~] rental unit or non-covered short-term rental unit registry or its own registration system for short-term rentals of dwelling units or other living or sleeping spaces, with the coverage and requirements of such registration system as established pursuant to local law, as of the effective date of this article may continue such registry or registration system and all short-term [~~residential~~] rental units or non-covered short-term rental units in such [~~municipality shall be required to be registered with the department of state. In a city with a population over one million, all short-term residential rental units~~] county, city, town, or village shall only register with such county, city, town or village as provided in a local law, rule, or regulation and shall not be required to register pursuant to this article. [~~Municipalities~~] Counties, cities, towns, and villages, including but not limited to a city with a population of one million or more, with [~~short-term residential rental unit~~] such registries as of the effective date of this article shall maintain the authority to manage, amend, repeal, and establish requirements and regulations for such existing registries and to impose and collect fines [~~for~~] or otherwise enforce violations related to [~~the registration of short-term residential rental units with~~] such [~~municipal registry~~] registries. [~~A city with a population over one million that has a short-term residential rental registry shall provide information on short-term residential rental units registered within such municipality to the department of state, on a quarterly basis of each calendar year, in order for the department to maintain a current database of all short-term residential units registered within the state. Municipalities with short-term residential rental unit registries as of the effective date of this article may establish registration requirements and regulations in such municipality in addition to the requirements of this section. The department of state shall share the report required pursuant to subdivision three of this section with municipalities with short-term residential rental unit registries upon request. No municipality shall create its own short-term~~

~~rental residential rental unit registry after the effective date of this article.~~] Where a county, city, town, or village, including but not limited to a city with a population of one million or more, has such a registry as of the effective date of this article, nothing in this article shall prevent such county, city, town, or village from enacting and enforcing local laws or ordinances which meet or exceed the standards or requirements set forth in this article.

7. No city, town, or village shall create its own short-term rental unit or non-covered short-term rental unit registry after the effective date of this article unless such city, town or village is not a covered jurisdiction and is not located within a covered jurisdiction. A city, town, or village which is not a covered jurisdiction and which is not located within a covered jurisdiction may create such a registry. Nothing in this article shall prevent a city, town, or village that is not a covered jurisdiction and is not located within a covered jurisdiction from enacting and enforcing local laws or ordinances which meet or exceed the standards or requirements set forth in this article.

§ 4. Section 447-c of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-c. Registration. 1. (a) All counties that are covered jurisdictions shall be required to establish a registration system for short-term rental units located within such county provided, however, that counties may establish shared registries.

(b) Paragraph (a) of this subdivision shall not apply to any county which, on or before the later of December thirty-first, two thousand twenty-five or nine months after the effective date of this section, adopts a local law stating that such county opts not to establish a registration system for short-term rental units pursuant to this subdivision. No such local law may be adopted after the later of December thirty-first, two thousand twenty-five, or nine months after the effective date of this section, provided, however, that a local law repealing such local law may be adopted after such date.

(c) The establishment of a county or multi-county short-term rental unit registration system pursuant to paragraph (a) of this subdivision shall not prevent any city, town, or village therein from enacting local laws or regulations concerning the operation of short-term rental units within such city, town, or village.

(d) Notwithstanding any other provisions of this article to the contrary, a county, city, town, or village may enact a local law prohibiting or further limiting the listing or use of dwelling units, or portions thereof, as short-term rental units or non-covered short-term rental units, regardless of whether such county, city, town, or village is or is not a covered jurisdiction or located within a covered jurisdiction.

2. Short-term rental hosts shall be required to register a short-term [~~residential~~] rental unit with the [~~department of state~~] county within which such unit is located or with the multi-county registry that includes such county.

(a) Registration [~~with the department of state~~] shall be valid for two years, after which time the short-term rental host may renew the registration in a manner prescribed by the [~~department of state~~] county in which the short-term rental unit is located or by the multi-county registry that includes such county. The [~~department of state~~] county in

which the short-term rental unit is located or the multi-county registry that includes such county may revoke the registration of a short-term rental host upon a determination that the short-term rental host has violated any provision of this article at least three times in two consecutive calendar years, and may determine that the short-term rental host shall be ineligible for registration for a period of up to twelve months from the date of such determination or at the request of [~~a municipality~~] the covered jurisdiction in which the short-term rental unit is located when such [~~municipality~~] covered jurisdiction requests such revocation due to illegal occupancy. Listing or offering a dwelling unit, or portion thereof, as a short-term [~~residential~~] rental unit without current, valid registration shall be unlawful and shall make persons who list or offer such unit ineligible for registration for a period of twelve months from the date a determination is made that a violation has occurred. Any covered jurisdiction may contract with another covered jurisdiction to provide either personnel or services to facilitate the registration of short-term rental units or enforcement of such registrations.

(b) A short-term rental host shall include their current, valid registration number on all offerings, listings or advertisements for short-term rental unit guest stays.

(c) A tenant, or other person that does not own a unit that is used as a short-term rental unit but is in lawful possession of a short-term [~~residential~~] rental unit, shall not qualify for registration if they are not the permanent occupant of the dwelling unit in question and have not been granted permission in writing by the owner for its short-term rental. Proof of written consent by the owner shall be provided to and verified by the [~~department of state or any municipality with its own registration system~~] county in which the short-term rental unit is located or by the multi-county registry that includes such county before the issuing or renewal of a registration number.

(d) The [~~department of state~~] county in which the short-term rental unit is located or the multi-county registry that includes such county shall make available to booking services the data necessary to allow booking services to verify the registration status of a short-term [~~residential~~] rental unit and that the unit is associated with the short-term rental host who registered the unit.

(e) [~~The~~] No short-term rental unit shall be registered unless the short-term rental host [~~shall pay~~] has paid the application and renewal registration fees in an amount to be established by the [~~department of state~~] county in which the short-term rental unit is located or the multi-county registry that includes such county.

(f) Such application and registration [~~fee~~] fees shall include a fee for the [~~use of the electronic verification system in an amount to be established by the department of state which shall not exceed the cost to build, operate, and maintain such system~~] actual and necessary expenses associated with the construction, operation, and maintenance of the county or multi-county registry and for the enforcement of this article.

(g) Nothing in paragraphs (a) through (f) of this subdivision shall require a short-term rental host or booking service to comply with the requirements of such paragraphs before such time as a county has established a registry or multi-county registry pursuant to paragraph (a) of subdivision one of this section.

[~~2. It shall be unlawful for a booking service to collect a fee for facilitating booking transactions for short-term residential rental~~

~~units located in this state without such booking service first registering with the department of state. Accordingly, booking services shall adhere to the following, in addition to other regulations established by the department, as conditions of such registration:~~

~~(a) Booking services shall provide to the department on a quarterly basis, in a form and manner to be determined by the department, the report developed and maintained by the booking service in accordance with subdivision four of section four hundred forty-seven-b of this article. The department shall share this report with county, city, town, or village governments and shall make such reports available to local municipal enforcement agencies when lawfully requested.~~

~~(b) A~~] 3. A county or multi-county registry may create a registration system for booking [~~service shall provide agreement in writing to the department that it will:~~

~~(i) Obtain written consent from all short-term rental hosts intending to utilize their platform, for short-term residential rental units located in this state, for the disclosure of the information pursuant to subdivision four of section four hundred forty-seven-b of this article, in accordance with paragraph (a) of this subdivision; and~~

~~(ii) Furnish the information identified pursuant to subdivision four of section four hundred forty-seven-b of this article, in accordance with paragraph (a) of this subdivision~~] services.

[~~3. The department of state~~]

4. If a county creates a registration system for booking services pursuant to subdivision three of this section, the county within which a short-term rental unit is located or the multi-county registry that includes such county shall set a fee for booking service registration with the [~~department~~] county or multi-county registry that includes such county, provided that such fee shall not exceed the actual and necessary expenses associated with the construction, operation, and maintenance of such booking services registration system.

5. Nothing herein shall prevent one or more counties that are covered jurisdictions from establishing shared registration systems for short-term rental units and/or booking services, provided any amount allocated from the application and registration fees for the construction, operation and maintenance of such shared short-term rental unit and/or booking service registration systems shall be remitted pursuant to the agreement establishing such multi-county registry.

6. Each county that is a covered jurisdiction shall post on its website a prominent link to its registry or the multi-county registry in which it is included.

§ 5. Section 447-d of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-d. Exceptions. This article shall not apply to:

1. Incidental and occasional occupancy of [~~such~~] a dwelling unit for fewer than thirty consecutive days by other natural persons when the permanent occupants are temporarily absent for personal reasons, such as vacation or medical treatment, provided that there is no monetary compensation paid to the permanent occupants for such occupancy; or

2. [~~A municipality which does not allow short-term residential rentals; provided, however, that such municipality shall request an exception from this article; or~~

~~3.~~] Temporary housing or lodging permitted by the department of health.

§ 6. Section 447-e of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-e. Penalties. 1.[~~Any~~] **(a) Except as provided in paragraph (b) of this subdivision, any** booking service which collects a fee related to booking a unit as a short-term rental **unit** where such **short-term rental** unit is not registered in accordance with this article [~~shall~~] **may** be fined in accordance with subdivisions four and five of this section. [~~The secretary of state~~] **Any covered jurisdiction in which such unregistered short-term rental unit is located or the attorney general** or [~~their~~] **the attorney general's** designee may also seek an injunction from a court of competent jurisdiction prohibiting the collection of any fees relating to the offering or renting of [~~the~~] **such short-term rental** unit as a short-term [~~residential~~] rental.

(b) A booking service shall not be subject to a fine pursuant to paragraph (a) of this subdivision before such time as a county has established a registry or multi-county registry pursuant to paragraph (a) of subdivision one of section four hundred forty-seven-c of this article.

2. [~~Any~~] **(a) Except as provided in paragraph (b) of this subdivision, any** person who offers a short-term [~~residential~~] rental unit without registering with the [~~department of state~~] **county within which such unit is located or with the multi-county registry that includes such county**, or any person who offers an eligible short-term [~~residential~~] rental unit as a short-term rental while the **short-term rental** unit's registration on the short-term [~~residential~~] rental unit registry is suspended, [~~shall~~] **may** be fined in accordance with subdivisions four and five of this section.

(b) A person shall not be subject to a fine pursuant to paragraph (a) of this subdivision before such time as a county has established a registry or multi-county registry pursuant to paragraph (a) of subdivision one of section four hundred forty-seven-c of this article.

3. Any person who fails to comply with any notice of violation or other order issued pursuant to this article by [~~the department of state~~] **any covered jurisdiction in which the short-term rental unit concerning the violation is located or by the attorney general or the attorney general's designee** for a violation of any provision of this article [~~shall~~] **may** be fined in accordance with subdivisions four and five of this section.

4. [~~A~~] **(a) Except as provided in paragraph (b) of this subdivision, a** short-term rental host that violates the requirements of this article shall receive a warning notice issued, without penalty, by the [~~department of state~~] **county within which the applicable short-term rental unit is located or by the multi-county registry that includes such county** upon the first and second violation. The warning notice shall detail actions to be taken to cure the violation. For a third violation a fine up to two hundred dollars [~~shall~~] **may** be imposed **by the county within which the applicable short-term rental unit is located or by the multi-county registry that includes such county**. For each subsequent violation, a fine of up to five hundred dollars per day [~~shall~~] **may** be imposed **by the county within which the applicable short-term rental unit is located or by the multi-county registry that includes such county**. Upon the issuance of a violation, a seven-day period to cure the

violation shall be granted. During such cure period, no further fines shall be accumulated against the short-term rental host, except where a new violation is related to a different short-term rental unit.

(b) Nothing in paragraph (a) of this subdivision shall supersede or limit in any way the authority of enforcement agencies for a covered jurisdiction in which the short-term rental unit is located, or the authority of any other entity with enforcement authority over local health and safety matters, to timely enforce violations of any health and safety laws or regulations.

5. A booking service that violates the requirements of this article [~~shall~~] **may** be issued a fine **by any county in which a short-term rental unit associated with a violation is located or by a multi-county registry that includes such county** of up to five hundred dollars per day, per violation, until such violation is cured.

6. [~~In~~] **Nothing in this section shall prevent** a [~~municipality~~] **county, city, town, or village** that **is not a covered jurisdiction and is not within a covered jurisdiction and that** has its own registration system[~~, the municipality may establish~~] **for non-covered short-term rental units or short-term rentals of dwelling units or other living or sleeping spaces, with the coverage and requirements of such registration system as established pursuant to local law, from maintaining, establishing, amending,** and [~~effectuate~~] **effectuating** its own penalty system **related to such registration system**.

§ 7. Section 447-f of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-f. Enforcement. 1. The provisions of this article may be enforced in accordance with article eight of the multiple dwelling law or article eight of the multiple residence law, as applicable in the [~~municipality~~] **covered jurisdiction** where the short-term [~~residential~~] unit is located.

2. [~~The department of state~~] **Counties that are covered jurisdictions** may enter into agreements with a booking service for assistance in enforcing the provisions of this section, including but not limited to an agreement whereby the booking service agrees to remove a listing from its platform that is deemed ineligible for use as a short-term [~~residential~~] rental unit under the provisions of this article, and whereby the booking service agrees to prohibit a short-term rental host from listing any listing without a valid registration number.

3. The attorney general shall be authorized to bring an action for a violation of this article for any such violations occurring in the state[~~, regardless of the registration system in place within the applicable jurisdiction~~].

4. A [~~municipality~~] **covered jurisdiction** shall be entitled to bring an action for a violation of this article for any such violations of this article occurring in the [~~municipality~~] **covered jurisdiction**, and may notify the attorney general.

§ 8. Section 447-g of the real property law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 447-g. Data sharing. Booking services shall provide to the department of state, [~~on a monthly basis, an electronic report, in a format~~

~~determined by the department of state of the listings maintained, authorized, facilitated or advertised by the booking service within the state~~] at the same times and on the same recurring basis that they provide data pursuant to subdivision three of section four hundred forty-seven-b of this article, an electronic report aggregating the number of short-term rental unit guest stays that the booking service facilitated within the state for the applicable reporting period, which shall be for the ninety days preceding the date of production in the case of the first such report and for the period since the prior report for each subsequent report. The report shall include the [~~registration~~] aggregate number[~~, and a breakdown of~~] of short-term rental unit guest stays that the booking service facilitated during the applicable reporting period for each county where the listings are located[~~, whether the listing is for a partial unit or a whole unit, and shall include the number of nights each unit was reported as occupied during the applicable reporting period. The department of state shall provide such report to all municipalities where listings are located on a monthly basis, provided, the department of state shall only provide to each municipality the part of the report with information on listings in such municipality~~]. Such electronic report shall be in a form and manner as determined by the department of state.

§ 9. Subdivision (c) of section 1101 of the tax law, as amended by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

(c) When used in this article for the purposes of the tax imposed under subdivision (e) of section eleven hundred five of this article, [~~and subdivision (a) of section eleven hundred four of this article,~~] the following terms shall mean:

(1) Hotel. A building or portion of it which is regularly used and kept open as such for the lodging of guests. The term "hotel" includes an apartment hotel, a motel, boarding house or club, whether or not meals are served[~~, and short-term rental units~~].

(2) Occupancy. The use or possession, or the right to the use or possession, of any room in a hotel or short term rental unit. "Right to the use or possession" includes the rights of a room remarketer as described in paragraph eight of this subdivision.

(3) Occupant. A person who, for a consideration, uses, possesses, or has the right to use or possess, any room in a hotel or short term rental unit under any lease, concession, permit, right of access, license to use or other agreement, or otherwise. "Right to use or possess" includes the rights of a room remarketer as described in paragraph eight of this subdivision.

(4) Operator. Any person operating a hotel or short term rental unit. Such term shall include a room remarketer and such room remarketer shall be deemed to operate a hotel, or portion thereof, with respect to which such person has the rights of a room remarketer.

(5) Permanent resident. Any occupant of any room or rooms in a hotel or short term rental unit for at least ninety consecutive days shall be considered a permanent resident with regard to the period of such occupancy.

(6) Rent. The consideration received for occupancy, including any service or other charge or amount required to be paid as a condition for occupancy, valued in money, whether received in money or otherwise and whether received or collected by the booking service, operator[~~, a book-~~

~~ing service,~~] or a room remarketer or another person on behalf of any of them.

(7) Room. Any room or rooms of any kind in any part or portion of a hotel or short term rental unit, which is available for or let out for any purpose other than a place of assembly.

(8) Room remarketer. A person who reserves, arranges for, conveys, or furnishes occupancy, whether directly or indirectly, to an occupant for rent in a hotel for an amount determined by the room remarketer, directly or indirectly, whether pursuant to a written or other agreement. Such person's ability or authority to reserve, arrange for, convey, or furnish occupancy, directly or indirectly, and to determine rent therefor, shall be the "rights of a room remarketer". A room remarketer is not a permanent resident with respect to a room for which such person has the rights of a room remarketer. [~~This term does not include a booking service unless such service otherwise meets this definition.~~]

(9) [~~Short-term~~] Short term rental unit. A [~~short-term residential unit as defined in section four hundred forty-seven-a of the real property law which is registered with the department of state or a municipal registration system, which includes but is not limited to title twenty-six of the administrative code of the city of New York~~] building or portion of it that is used for the lodging of guests. The term "short term rental unit" includes a house, an apartment, a condominium, a cooperative unit, a cabin, a cottage, a bungalow, or a similar furnished living unit, or one or more rooms therein, where sleeping accommodations are provided for the lodging of paying occupants, the typical occupants are transients or travelers, and the relationship between the operator and occupant is not that of a landlord and tenant, provided that, in a city with a population of a million or more, the term "short term rental unit" shall also include any building or portion of a building that is a short-term rental, as such term is defined in section 26-3101 of chapter thirty-one of title twenty-six of the administrative code of the city of New York. It is not necessary that meals are served. A building or portion of a building may qualify as a short term rental unit whether or not amenities, including but not limited to daily housekeeping services, concierge services, or linen services, are provided.

(10) (i) Booking service. [~~(i)~~] 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 rental of a short-term rental unit, or space in a short-term rental unit, a type of a hotel as defined in paragraph one of this subdivision, and~~

~~(II) either accept such offers, or reserve or pay for such rentals; and~~

~~(B) charges, collects or receives a fee from a customer or host for the use of such a platform or for provision of any service in connection with the rental of a short-term rental unit, or space in a short-term rental unit, a type of a hotel as defined in paragraph one of this subdivision. For the purposes of this section, "customer" means an individual or organization that purchases a stay at a short-term rental.~~

~~(ii) A booking service shall not include a person or entity who facilitates bookings of hotel rooms solely on behalf of affiliated persons or entities, including franchisees, operating under a shared hotel brand.~~

~~(iii) A booking service shall not include a person or entity who facilitates bookings of hotel rooms and does not collect and retain the rent paid for such occupancy, as defined by paragraph six of this subdi-~~

~~vision~~] pursuant to an agreement with an operator or operators, facilitates the occupancy of a short term rental unit for such operator or operators. A person "facilitates the occupancy of a short term rental unit" for purposes of this paragraph when the person meets both of the following conditions: (A) such person provides the forum in which, or by means of which, the sale of the occupancy takes place or the offer of such sale is accepted, including a shop, store, or booth, an internet website, mobile device application, catalog, or similar forum; and (B) such person or an affiliate of such person collects the rent paid by a customer to an operator for the occupancy of a short term rental unit, or contracts with a third party to collect such rent.

(ii) For the purposes of this article, the term "booking service" shall not include a "room remarketer" as defined in paragraph eight of this subdivision. For purposes of this paragraph, persons are affiliated if one person has an ownership interest of more than five percent, whether direct or indirect, in another, or where an ownership interest of more than five percent, whether direct or indirect, is held in each of such persons by another person or by a group of other persons that are affiliated persons with respect to each other.

§ 10. Subdivision (a) of section 1104 of the tax law, as added by chapter 3 of the laws of 2004, is amended to read as follows:

(a) Imposition. In addition to any other fee or tax imposed by this article or any other law, on and after April first, two thousand five, there is hereby imposed within the territorial limits of a city with a population of a million or more and there shall be paid a unit fee on every occupancy of a unit in a hotel or short term rental unit in such city at the rate of one dollar and fifty cents per unit per day, except that such unit fee shall not be imposed upon (1) occupancy by a permanent resident or (2) where the rent per unit is not more than at the rate of two dollars per day.

§ 11. Paragraph 1 of subdivision (e) of section 1105 of the tax law, as amended by section 1 of part Q of chapter 59 of the laws of 2012, is amended to read as follows:

(1) The rent for every occupancy of a room or rooms in a hotel or short term rental unit in this state, except that the tax shall not be imposed upon (i) a permanent resident, or (ii) where the rent is not more than at the rate of two dollars per day.

§ 12. Paragraph 3 of subdivision (e) of section 1105 of the tax law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is REPEALED.

§ 13. Subdivisions 1 and 2 of section 1131 of the tax law, subdivision 1 as amended by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, and subdivision 2 as added by chapter 93 of the laws of 1965, are amended to read as follows:

(1) "Persons required to collect tax" or "person required to collect any tax imposed by this article" shall include: every vendor of tangible personal property or services; every recipient of amusement charges; every operator of a hotel or short term rental unit; every booking service with respect to the rent for every occupancy of a short term rental unit it facilitates as described in paragraph ten of subdivision (c) of section eleven hundred one of this article; and every marketplace provider with respect to sales of tangible personal property it facili-

tates as described in paragraph one of subdivision (e) of section eleven hundred one of this article[~~; and booking services unless relieved of such obligation pursuant to paragraph three of subdivision (m) of section eleven hundred thirty-two of this part~~]. Said terms shall also include any officer, director or employee of a corporation or of a dissolved corporation, any employee of a partnership, any employee or manager of a limited liability company, or any employee of an individual proprietorship who as such officer, director, employee or manager is under a duty to act for such corporation, partnership, limited liability company or individual proprietorship in complying with any requirement of this article, or has so acted; and any member of a partnership or limited liability company. Provided, however, that any person who is a vendor solely by reason of clause (D) or (E) of subparagraph (i) of paragraph [~~(8)~~] **eight** of subdivision (b) of section eleven hundred one of this article shall not be a "person required to collect any tax imposed by this article" until twenty days after the date by which such person is required to file a certificate of registration pursuant to section eleven hundred thirty-four of this part. **Such terms shall not include an operator of a short term rental unit who rents out the operator's own property for three days or fewer in a calendar year and does not use a booking service to facilitate such rental.**

(2) "Customer" shall include: every purchaser of tangible personal property or services; every patron paying or liable for the payment of any amusement charge; and every occupant of a room or rooms in a hotel **or short term rental unit**.

§ 14. Subdivision (m) of section 1132 of the tax law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

(m) (1) A booking service [~~shall be required to (i) collect from the occupants the applicable taxes arising from such occupancies; (ii) comply with all the provisions of this article and article twenty-nine of this chapter and any regulations adopted pursuant thereto; (iii) register to collect tax under section eleven hundred thirty-four of this part; and (iv) retain~~] **with respect to a sale for every occupancy of a short term rental unit it facilitates: (A) shall have all the obligations and rights of a vendor under this article and article twenty-nine of this chapter and under any regulations adopted pursuant thereto, including, but not limited to, the duty to obtain a certificate of authority, to collect tax, file returns, remit tax, and the right to accept a certificate or other documentation from a customer substantiating an exemption or exclusion from tax, the right to receive the refund authorized by subdivision (e) of this section and the credit allowed by subdivision (f) of section eleven hundred thirty-seven of this part subject to the provisions of such subdivisions; and (B) shall keep such** records and information [~~as required by the commissioner~~] and cooperate with the commissioner to ensure the proper collection and remittance of tax imposed, collected, or required to be collected under this article and article twenty-nine of this chapter.

(2) [~~In carrying out the obligations imposed under this section, a booking service shall have all the duties, benefits, and entitlements of a person required to collect tax under this article and article twenty-nine of this chapter with respect to the occupancies giving rise to the tax obligation, including the right to accept a certificate or other documentation from an occupant substantiating an exemption or exclusion~~

~~from tax, as if such booking service were the operator of the hotel with respect to such occupancy, including the right to receive the refund authorized by subdivision (e) of this section and the credit allowed by subdivision (f) of section eleven hundred thirty-seven of this part.~~

~~(3)~~] An operator [~~of a hotel~~] is [~~not a person required~~] relieved from the duty to collect tax in regard to a particular rent for the occupancy of a short term rental unit subject to tax under subdivision (e) of section eleven hundred five of this article and shall not include the rent from such occupancy in its taxable sales for purposes of section eleven hundred thirty-six of this part [~~with respect to taxes imposed upon occupancies of hotels~~] if in regard to such occupancy:

[~~(i)~~] (A) the operator of the [~~hotel~~] short term rental can show that [~~the~~] such occupancy was facilitated by a booking service [~~who is registered to collect tax pursuant to section eleven hundred thirty-four of this part; and~~

~~(ii) the~~] from whom such operator [~~of the hotel accepted from the booking service~~] has received in good faith a properly completed certificate of collection in a form prescribed by the commissioner certifying that the booking service [~~has agreed to assume the tax collection and filing responsibilities of the operator of the hotel~~] is registered to collect sales tax and will collect sales tax on all taxable sales of occupancy of a short term rental unit by the operator facilitated by the booking service, and with such other information as the commissioner may prescribe; and

[~~(iii)~~] (B) any failure of the booking service to collect the proper amount of tax [~~with respect to such occupancy~~] in regard to such sale was not the result of [~~the~~] such operator [~~of the hotel~~] providing the booking service with incorrect information [~~to the booking service, whether intentional or unintentional~~].

This provision shall be administered in a manner consistent with subparagraph (i) of paragraph one of subdivision (c) of this section as if a certificate of collection were a resale or exemption certificate for purposes of such subparagraph, including with regard to the completeness of such certificate of collection and the timing of its acceptance by the operator [~~of the hotel; provided however,~~]. Provided that with regard to any [~~occupancies sold~~] sales of occupancy of a short term rental unit by an operator [~~of the hotel~~] that are facilitated by a booking service who is affiliated with such operator within the meaning of paragraph ten of subdivision (c) of section eleven hundred one of this article, the operator shall be deemed liable as a person under a duty to act for such booking service for purposes of subdivision one of section eleven hundred thirty-one of this part.

[~~(4)~~] (3) The commissioner may, [~~in the commissioner's discretion~~] at their discretion: (A) develop a standard [~~language~~] provision, or approve [~~language~~] a provision developed by a booking service, in which the booking service obligates itself to collect the tax on behalf of all [~~the~~] operators [~~of hotels~~] for whom the booking service facilitates sales of occupancy of a short term rental unit, with respect to all sales that it facilitates for such operators where the rental occurs in the state; and (B) provide by regulation or otherwise that the inclusion of such provision in the publicly-available agreement between the booking service and operator will have the same effect as an operator's acceptance of a certificate of collection from such booking service under paragraph two of this subdivision.

[~~(5) In the event an operator of a hotel is a room remarketer, and all other provisions of this subdivision are met such that a booking service~~

~~is obligated to collect tax, and does in fact collect tax as evidenced by the books and records of such booking service, then the provisions of subdivision (e) of section eleven hundred nineteen of this article shall be applicable.~~]

§ 15. Section 1133 of the tax law is amended by adding a new subdivision (g) to read as follows:

(g) A booking service shall be relieved of liability under this section for failure to collect the correct amount of tax to the extent that such booking service can show that the error was due to incorrect or insufficient information given to the booking service by the operator. Provided, however, this subdivision shall not apply if the operator and booking service are affiliated within the meaning of paragraph ten of subdivision (c) of section eleven hundred one of this article.

§ 16. Subdivision (a) of section 1134 of the tax law is amended by adding a new paragraph 7 to read as follows:

(7) An operator of a short term rental unit, as defined in paragraph nine of subdivision (c) of section eleven hundred one of this article, shall be relieved of the requirement to register in paragraph one of this subdivision if such operator's sales of occupancy are wholly facilitated by one or more booking services from whom the operator has received in good faith a certificate of collection that meets the requirements set forth in paragraph two of subdivision (m) of section eleven hundred thirty-two of this part or the booking service has included a provision approved by the commissioner in the publicly-available agreement between the booking service and the operator as described in subdivision (m) of section eleven hundred thirty-two of this part.

§ 17. Paragraph 4 of subdivision (a) of section 1136 of the tax law, as amended by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

(4) The return of a vendor of tangible personal property or services shall show such vendor's receipts from sales and the number of gallons of any motor fuel or diesel motor fuel sold and also the aggregate value of tangible personal property and services and number of gallons of such fuels sold by the vendor, the use of which is subject to tax under this article, and the amount of tax payable thereon pursuant to the provisions of section eleven hundred thirty-seven of this part. The return of a recipient of amusement charges shall show all such charges and the amount of tax thereon, and the return of an operator required to collect tax on rents shall show all rents received or charged and the amount of tax thereon. The return of a marketplace seller shall exclude the receipts from a sale of tangible personal property facilitated by a marketplace provider if, in regard to such sale: (A) the marketplace seller has timely received in good faith a properly completed certificate of collection from the marketplace provider or the marketplace provider has included a provision approved by the commissioner in the publicly-available agreement between the marketplace provider and the marketplace seller as described in subdivision one of section eleven hundred thirty-two of this part, and (B) the information provided by the marketplace seller to the marketplace provider about such tangible personal property is accurate. The return of [~~a short-term rental host~~] **an operator** shall exclude the rent from occupancy of a [~~short-term~~] **short term** rental unit facilitated by a booking service if, in regard to such sale: (A) the [~~short-term~~] **short term** rental [~~host~~] **operator** has timely received in good faith a properly completed certificate of

collection from the booking service or the booking service has included a provision approved by the commissioner in the publicly-available agreement between the booking service and the [~~short-term~~] **short term** rental [~~host~~] **operator** as described in subdivision (m) of section eleven hundred thirty-two of this part, and (B) the information provided by the [~~short-term~~] **short term** rental [~~host~~] **operator** to the booking service about such rent and such occupancy is accurate.

§ 18. Subparagraph (B) of paragraph 3 of subdivision (a) of section 1138 of the tax law, as amended by chapter 456 of the laws of 1998, is amended to read as follows:

(B) The liability, pursuant to subdivision (a) of section eleven hundred thirty-three of this article, of any officer, director or employee of a corporation or of a dissolved corporation, member or employee of a partnership or employee of an individual proprietorship who as such officer, director, employee or member is under a duty to act for such corporation, partnership or individual proprietorship in complying with any requirement of this article for the tax imposed, collected or required to be collected, or for the tax required to be paid or paid over to the [~~tax commission~~] **commissioner** under this article, and the amount of such tax liability (whether or not a return is filed under this article, whether or not such return when filed is incorrect or insufficient, or where the tax shown to be due on the return filed under this article has not been paid or has not been paid in full) shall be determined by the [~~tax commission~~] **commissioner** in the manner provided for in paragraphs one and two of this subdivision. Such determination shall be an assessment of the tax and liability for the tax with respect to such person unless such person, within ninety days after the giving of notice of such determination, shall apply to the division of tax appeals for a hearing. If such determination is identical to or arises out of a previously issued determination of tax of the corporation, dissolved corporation, partnership or individual proprietorship for which such person is under a duty to act, an application filed with the division of tax appeals on behalf of the corporation, dissolved corporation, partnership or individual proprietorship shall be deemed to include any and all subsequently issued personal determinations and a separate application to the division of tax appeals for a hearing shall not be required. The [~~tax commission~~] **commissioner** may, nevertheless, of [~~its~~] **their** own motion, redetermine such determination of tax or liability for tax. Where the [~~tax commission~~] **commissioner** determines or redetermines that the amount of tax claimed to be due from a vendor of tangible personal property or services, a recipient of amusement charges, or an operator of a hotel **or short term rental unit** is erroneous or excessive in whole or in part, [~~it~~] **they** shall redetermine the amount of tax properly due from any such person as a person required to collect tax with respect to such vendor, recipient, or operator, and if such amount is less than the amount of tax for which such person would have been liable in the absence of such determination or redetermination, [~~it~~] **they** shall reduce such liability accordingly. Furthermore, the [~~tax commission~~] **commissioner** may, of [~~its~~] **their** own motion, abate on behalf of any such person, any part of the tax determined to be erroneous or excessive whether or not such tax had become finally and irrevocably fixed with respect to such person but no claim for abatement may be filed by any such person. The provisions of this paragraph shall not be construed to limit in any manner the powers of the attorney general under subdivision (a) of section eleven hundred forty-one **of this part** or the powers of the [~~tax commission~~] **commission-**

er to issue a warrant under subdivision (b) of such section against any person whose liability has become finally and irrevocably fixed.

§ 19. Subdivision 16 of section 1142 of the tax law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

16. To publish a list on the department's website [~~of~~] regarding booking services [~~whose certificates~~] that have a valid certificate of authority [~~have been revoked~~] and, if necessary to protect sales tax revenue, provide by regulation or otherwise that a [~~short-term~~] short term rental unit operator will be relieved of the requirement to register and the duty to collect tax on the rent for occupancy of a [~~short-term~~] short term rental unit facilitated by a booking service [~~provider~~] only if, in addition to the conditions prescribed by paragraph two of subdivision (m) of section eleven hundred thirty-two and paragraph six of subdivision (a) of section eleven hundred thirty-four of this part being met, such booking service [~~is not on such list~~] has a valid certificate of authority at the commencement of the quarterly period covered thereby.

§ 20. Subparagraph (i) of paragraph 3 of subdivision (a) of section 1145 of the tax law, as amended by section 48 of part K of chapter 61 of the laws of 2011, is amended to read as follows:

(i) Any person required to obtain a certificate of authority under section eleven hundred thirty-four of this part who, without possessing a valid certificate of authority, (A) sells tangible personal property or services subject to tax, receives amusement charges or operates a hotel or short term rental unit, (B) purchases or sells tangible personal property for resale, (C) sells petroleum products, or (D) sells cigarettes shall, in addition to any other penalty imposed by this chapter, be subject to a penalty in an amount not exceeding five hundred dollars for the first day on which such sales or purchases are made, plus an amount not exceeding two hundred dollars for each subsequent day on which such sales or purchases are made, not to exceed ten thousand dollars in the aggregate.

§ 21. Subparagraph (v) of paragraph 4 of subdivision (a) of section 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of the laws of 2016, is amended to read as follows:

(v) shall provide that, for purposes of the tax described in subdivision (e) of section eleven hundred five of this chapter, "permanent resident" means any occupant of any room or rooms in a hotel or short term rental unit for at least one hundred eighty consecutive days with regard to the period of such occupancy;

§ 22. Subdivisions (a) and (b) of section 1817 of the tax law, as amended by section 53 of part K of chapter 61 of the laws of 2011, are amended to read as follows:

(a) Any person required to obtain a certificate of authority under section eleven hundred thirty-four of this chapter who, without possessing a valid certificate of authority, willfully (1) sells tangible personal property or services subject to tax, receives amusement charges or operates a hotel or short term rental unit, (2) purchases or sells tangible personal property for resale, or (3) sells petroleum products; and any person who fails to surrender a certificate of authority as required by such article shall be guilty of a misdemeanor.

(b) Any person required to obtain a certificate of authority under section eleven hundred thirty-four of this chapter who within five years

after a determination by the commissioner, pursuant to such section, to suspend, revoke or refuse to issue a certificate of authority has become final, and without possession of a valid certificate of authority (1) sells tangible personal property or services subject to tax, receives amusement charges or operates a hotel **or short term rental unit**, (2) purchases or sells tangible personal property for resale, or (3) sells petroleum products, shall be guilty of a misdemeanor. It shall be an affirmative defense that such person performed the acts described in this subdivision without knowledge of such determination. Any person who violates a provision of this subdivision, upon conviction, shall be subject to a fine in any amount authorized by this article, but not less than five hundred dollars, in addition to any other penalty provided by law.

§ 23. Section 1200 of subpart A of part 1 of article 29 of the tax law, as added by a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 1200. [~~Definition~~] **Authorization to impose occupancy tax on short term rental units**. [~~For the purposes of this article "hotel" shall mean a building or portion of such building which is regularly used and kept open as such for the lodging of guests, including: (a) an apartment hotel, (b) a motel, (c) a boarding house or club, whether or not meals are served, and (d) short-term residential rental units as defined in subdivision one of section four hundred forty-seven-a of the real property law~~] **Where a county has not exercised the option pursuant to paragraph (b) of subdivision one of section four hundred forty-seven-c of article twelve-d of the real property law to enact a local law stating that such county opts not to establish a registration system for short-term rental units, as such term is defined in subdivision two of section four hundred forty-seven-a of article twelve-d of the real property law, such county or any local government in such county that is authorized and empowered to impose a tax on hotel and motel occupancy pursuant to this subpart is hereby authorized and empowered to adopt and amend local laws imposing such tax to include a tax on occupancy of a short term rental unit, as such term is defined in paragraph nine of subdivision (c) of section eleven hundred one of this chapter**.

§ 24. Section 9 of a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, is REPEALED.

§ 25. Nothing in sections nine through twenty-two of this act shall be construed to limit the application of the tax authorized by chapter 161 of the laws of 1970, as amended, to a short-term rental unit, as such term is defined by section 26-3101 of chapter 31 of title 26 of the administrative code of the city of New York, and any implementing law, and such tax shall continue to apply to such a unit.

§ 26. Nothing in sections nine through twenty-three of this act shall be construed to infringe on or supersede any agreements or contracts entered into by a booking service and a municipality for the voluntary collection of any hotel and motel occupancy taxes authorized under article twenty-nine of the tax law or any other chapters of law authorizing specific municipalities to impose a tax on hotel and motel occupancy.

§ 27. Section 11 of a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legisla-

tive bills numbers S. 885-C and A. 4130-C, is amended to read as follows:

§ 11. This act shall take effect **immediately, provided that section one of this act shall take effect** on the [~~one~~] **two** hundred [~~twentieth~~] **seventy-fifth** day after it shall have become a law**, and provided further that this act shall apply to collections of rent by an operator or booking service on or after March 1, 2025**.

§ 28. This act shall take effect immediately, provided, however, that sections two through twenty-six of this act shall take effect on the same date and in the same manner as a chapter of the laws of 2024 amending the real property law and the tax law relating to short-term residential rental of private dwellings in certain municipalities, as proposed in legislative bills numbers S. 885-C and A. 4130-C, takes effect.