

# 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:

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

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

7 § 2. Section 447-a of the real property law, as added by a chapter of  
8 the laws of 2024 amending the real property law and the tax law relating  
9 to short-term residential rental of private dwellings in certain munici-  
10 palities, as proposed in legislative bills numbers S. 885-C and A.  
11 4130-C, is amended to read as follows:

12 § 447-a. Definitions. For the purposes of this article, the following  
13 terms shall have the following meanings:

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

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

17 (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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1 (c) a county which enacts a local law pursuant to paragraph (b) of  
2 subdivision one of section four hundred forty-seven-c of this article  
3 stating that such county opts not to establish a registration system for  
4 short-term rental units pursuant to such subdivision, provided that if  
5 such county repeals such local law, such county shall become a covered  
6 jurisdiction immediately upon the repeal of such local law;

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

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

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

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

37 [~~2-~~] 3. "Non-covered short-term rental unit" means an entire dwelling  
38 unit, or a room, group of rooms, other living or sleeping space, or any  
39 other space within a dwelling, made available for rent by guests for  
40 less than thirty consecutive days, where the unit is offered for tourist  
41 or transient use by a person or entity in lawful possession of the unit,  
42 and where such unit is in New York state but is not located in a covered  
43 jurisdiction, provided that, however, in a city with a population of one  
44 million or more, "non-covered short-term rental unit" shall also include  
45 any building or portion of a building that is a short-term rental, as  
46 such term is defined in section 26-3101 of chapter thirty-one of title  
47 twenty-six of the administrative code of the city of New York.

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

51 [~~3-~~] 5. "Booking service" means a person or entity who, directly or  
52 indirectly:

53 (a) provides one or more online, computer or application-based plat-  
54 forms that individually or collectively can be used to:

55 (i) list or advertise offers for short-term rentals of short-term  
56 rental units, and

1 (ii) either accept such offers, or reserve or pay for such rentals;  
2 and

3 (b) charges, collects or receives a fee for the use of such a platform  
4 or for provision of any service in connection with a short-term rental[  
5 ~~A booking service shall not be construed to include a platform that~~  
6 ~~solely lists or advertises offers for short-term rentals~~] of a short-  
7 term rental unit.

8 § 3. Section 447-b of the real property law, as added by a chapter of  
9 the laws of 2024 amending the real property law and the tax law relating  
10 to short-term residential rental of private dwellings in certain munici-  
11 palities, as proposed in legislative bills numbers S. 885-C and A.  
12 4130-C, is amended to read as follows:

13 § 447-b. Short-term [~~residential~~] rental units; regulation. 1. A  
14 short-term rental host may operate a dwelling unit as a short-term  
15 [~~residential~~] rental unit provided such dwelling unit:

16 (a) is registered in accordance with section four hundred forty-sev-  
17 en-c of this article;

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

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

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

25 (e) has a working fire-extinguisher;

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

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

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

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

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

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

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

16 ~~4.~~ 3. (a) Booking services shall [~~develop and maintain a report~~]  
17 collect data related to all short-term rental unit guest stays that the  
18 booking service facilitates within the state. Booking services shall  
19 maintain such data related to short-term rental unit guest stays that  
20 the booking service has facilitated in the state for two years following  
21 the end of the calendar year in which an individual rental stay  
22 occurred. The [~~report~~] data maintained by booking services shall include  
23 the dates of each stay and the number of guests, the cost for each stay,  
24 including [~~relevant~~] an itemization of the sales tax and hotel and motel  
25 occupancy tax collected, the physical address, including any unit desig-  
26 nation, of each short-term rental unit booked, the full legal name of  
27 each short-term rental [~~unit's~~] unit host, and each short-term rental  
28 unit's registration number. Beginning ninety days after the effective  
29 date of this article, and on the first day of every January, April,  
30 July, and October thereafter, the booking service shall report such data  
31 to each county within which any short-term rental unit included in such  
32 data is located. In the event a booking service does not [~~adhere to~~  
33 ~~subdivision two of section four hundred forty seven e of this article~~]  
34 comply with its reporting obligations pursuant to this subdivision, or  
35 more information is [~~deemed necessary by the department of state, the~~  
36 ~~department may access this report~~] requested by the attorney general or  
37 a covered jurisdiction or any of such covered jurisdiction's enforcement  
38 agencies, then the data required to be reported pursuant to this subdivi-  
39 vision and all relevant records from a booking service shall be produced  
40 in response to valid legal process. The [~~department~~] county which has  
41 received such data from a booking service shall share [~~this report and~~  
42 ~~records~~] such data with [~~county,~~] all city, town, or village governments  
43 located within such county within sixty days of receiving such data and  
44 shall make such [~~reports~~] data available to [~~local municipal~~] city,  
45 town, or village enforcement agencies [~~when lawfully requested~~] upon  
46 request. [~~Reports~~] Such data and any records provided to generate such  
47 [~~reports~~] data shall not be made publicly available [~~without the redac-~~  
48 ~~tion of the full legal name of each short-term rental unit's host, the~~  
49 ~~street name and number of the physical address of any identified short-~~  
50 ~~term rental unit and the unit's registration number~~].

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

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

1 this subdivision supersede any existing booking service reporting obli-  
2 gations in a county, city, town, or village that is not a covered juris-  
3 isdiction.

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

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

21 6. The provisions of this article shall apply to all short-term  
22 [~~residential~~] rental units [~~in the state~~]; provided, however, that a  
23 [~~municipality~~] county, city, town, or village, including but not limited  
24 to a city with a population of one million or more, that has its own  
25 short-term [~~residential~~] rental unit or non-covered short-term rental  
26 unit registry or its own registration system for short-term rentals of  
27 dwelling units or other living or sleeping spaces, with the coverage and  
28 requirements of such registration system as established pursuant to  
29 local law, as of the effective date of this article may continue such  
30 registry or registration system and all short-term [~~residential~~] rental  
31 units or non-covered short-term rental units in such [~~municipality shall~~  
32 ~~be required to be registered with the department of state. In a city~~  
33 ~~with a population over one million, all short-term residential rental~~  
34 ~~units~~] county, city, town, or village shall only register with such  
35 county, city, town or village as provided in a local law, rule, or regu-  
36 lation and shall not be required to register pursuant to this article.  
37 [~~Municipalities~~] Counties, cities, towns, and villages, including but  
38 not limited to a city with a population of one million or more, with  
39 [~~short-term residential rental unit~~] such registries as of the effective  
40 date of this article shall maintain the authority to manage, amend,  
41 repeal, and establish requirements and regulations for such existing  
42 registries and to impose and collect fines [~~for~~] or otherwise enforce  
43 violations related to [~~the registration of short-term residential~~  
44 ~~rental units with~~] such [~~municipal registry~~] registries. [~~A city with a~~  
45 ~~population over one million that has a short-term residential rental~~  
46 ~~registry shall provide information on short-term residential rental~~  
47 ~~units registered within such municipality to the department of state,~~  
48 ~~on a quarterly basis of each calendar year, in order for the department~~  
49 ~~to maintain a current database of all short-term residential units~~  
50 ~~registered within the state. Municipalities with short-term residential~~  
51 ~~rental unit registries as of the effective date of this article may~~  
52 ~~establish registration requirements and regulations in such municipality~~  
53 ~~in addition to the requirements of this section. The department of~~  
54 ~~state shall share the report required pursuant to subdivision three of~~  
55 ~~this section with municipalities with short-term residential rental unit~~  
56 ~~registries upon request. No municipality shall create its own short-term~~

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

8 7. No city, town, or village shall create its own short-term rental  
9 unit or non-covered short-term rental unit registry after the effective  
10 date of this article unless such city, town or village is not a covered  
11 jurisdiction and is not located within a covered jurisdiction. A city,  
12 town, or village which is not a covered jurisdiction and which is not  
13 located within a covered jurisdiction may create such a registry. Noth-  
14 ing in this article shall prevent a city, town, or village that is not a  
15 covered jurisdiction and is not located within a covered jurisdiction  
16 from enacting and enforcing local laws or ordinances which meet or  
17 exceed the standards or requirements set forth in this article.

18 § 4. Section 447-c of the real property law, as added by a chapter of  
19 the laws of 2024 amending the real property law and the tax law relating  
20 to short-term residential rental of private dwellings in certain munici-  
21 palities, as proposed in legislative bills numbers S. 885-C and A.  
22 4130-C, is amended to read as follows:

23 § 447-c. Registration. 1. (a) All counties that are covered juris-  
24 dictions shall be required to establish a registration system for short-  
25 term rental units located within such county provided, however, that  
26 counties may establish shared registries.

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

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

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

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

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

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

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

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

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

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

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

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

55 [~~2. It shall be unlawful for a booking service to collect a fee for~~  
56 ~~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~~



1 ~~3-~~] Temporary housing or lodging permitted by the department of  
2 health.

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

8 § 447-e. Penalties. 1.~~[Any]~~ (a) Except as provided in paragraph (b)  
9 of this subdivision, any booking service which collects a fee related to  
10 booking a unit as a short-term rental unit where such short-term rental  
11 unit is not registered in accordance with this article [~~shall~~] may be  
12 fined in accordance with subdivisions four and five of this section.  
13 [~~The secretary of state~~] Any covered jurisdiction in which such unregis-  
14 tered short-term rental unit is located or the attorney general or  
15 [~~their~~] the attorney general's designee may also seek an injunction from  
16 a court of competent jurisdiction prohibiting the collection of any fees  
17 relating to the offering or renting of [~~the~~] such short-term rental unit  
18 as a short-term [~~residential~~] rental.

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

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

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

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

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

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

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

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

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

24 § 7. Section 447-f of the real property law, as added by a chapter of  
25 the laws of 2024 amending the real property law and the tax law relating  
26 to short-term residential rental of private dwellings in certain munici-  
27 palities, as proposed in legislative bills numbers S. 885-C and A.  
28 4130-C, is amended to read as follows:

29 § 447-f. Enforcement. 1. The provisions of this article may be  
30 enforced in accordance with article eight of the multiple dwelling law  
31 or article eight of the multiple residence law, as applicable in the  
32 [~~municipality~~] covered jurisdiction where the short-term [~~residential~~]  
33 unit is located.

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

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

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

50 § 8. Section 447-g of the real property law, as added by a chapter of  
51 the laws of 2024 amending the real property law and the tax law relating  
52 to short-term residential rental of private dwellings in certain munici-  
53 palities, as proposed in legislative bills numbers S. 885-C and A.  
54 4130-C, is amended to read as follows:

55 § 447-g. Data sharing. Booking services shall provide to the depart-  
56 ment 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-~~

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

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

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

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

36 (10) (i) Booking service. [~~(i) A person [or entity] who, [directly or  
37 indirectly,~~

38 ~~(A) provides one or more online, computer or application-based plat-  
39 forms that individually or collectively can be used to:~~

40 ~~(I) list or advertise offers for rental of a short-term rental unit,  
41 or space in a short-term rental unit, a type of a hotel as defined in  
42 paragraph one of this subdivision, and~~

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

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

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

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

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

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

19  
20 § 10. Subdivision (a) of section 1104 of the tax law, as added by  
21 chapter 3 of the laws of 2004, is amended to read as follows:

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

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

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

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

43 § 13. Subdivisions 1 and 2 of section 1131 of the tax law, subdivision  
44 1 as amended by a chapter of the laws of 2024 amending the real property  
45 law and the tax law relating to short-term residential rental of private  
46 dwellings in certain municipalities, as proposed in legislative bills  
47 numbers S. 885-C and A. 4130-C, and subdivision 2 as added by chapter 93  
48 of the laws of 1965, are amended to read as follows:

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

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

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

26 § 14. Subdivision (m) of section 1132 of the tax law, as added by a  
27 chapter of the laws of 2024 amending the real property law and the tax  
28 law relating to short-term residential rental of private dwellings in  
29 certain municipalities, as proposed in legislative bills numbers S.  
30 885-C and A. 4130-C, is amended to read as follows:

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

51 (2) ~~[In carrying out the obligations imposed under this section, a~~  
52 ~~booking service shall have all the duties, benefits, and entitlements of~~  
53 ~~a person required to collect tax under this article and article twenty-~~  
54 ~~nine of this chapter with respect to the occupancies giving rise to the~~  
55 ~~tax obligation, including the right to accept a certificate or other~~  
56 ~~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 (c) 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~~

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

5 § 15. Section 1133 of the tax law is amended by adding a new subdivi-  
6 sion (g) to read as follows:

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

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

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

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

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



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

8 § 18. Subparagraph (B) of paragraph 3 of subdivision (a) of section  
9 1138 of the tax law, as amended by chapter 456 of the laws of 1998, is  
10 amended to read as follows:

11 (B) The liability, pursuant to subdivision (a) of section eleven  
12 hundred thirty-three of this article, of any officer, director or  
13 employee of a corporation or of a dissolved corporation, member or  
14 employee of a partnership or employee of an individual proprietorship  
15 who as such officer, director, employee or member is under a duty to act  
16 for such corporation, partnership or individual proprietorship in  
17 complying with any requirement of this article for the tax imposed,  
18 collected or required to be collected, or for the tax required to be  
19 paid or paid over to the [~~tax-commission~~] commissioner under this arti-  
20 cle, and the amount of such tax liability (whether or not a return is  
21 filed under this article, whether or not such return when filed is  
22 incorrect or insufficient, or where the tax shown to be due on the  
23 return filed under this article has not been paid or has not been paid  
24 in full) shall be determined by the [~~tax-commission~~] commissioner in the  
25 manner provided for in paragraphs one and two of this subdivision. Such  
26 determination shall be an assessment of the tax and liability for the  
27 tax with respect to such person unless such person, within ninety days  
28 after the giving of notice of such determination, shall apply to the  
29 division of tax appeals for a hearing. If such determination is identi-  
30 cal to or arises out of a previously issued determination of tax of the  
31 corporation, dissolved corporation, partnership or individual proprie-  
32 torship for which such person is under a duty to act, an application  
33 filed with the division of tax appeals on behalf of the corporation,  
34 dissolved corporation, partnership or individual proprietorship shall be  
35 deemed to include any and all subsequently issued personal determi-  
36 nations and a separate application to the division of tax appeals for a  
37 hearing shall not be required. The [~~tax-commission~~] commissioner may,  
38 nevertheless, of [~~its~~] their own motion, redetermine such determination  
39 of tax or liability for tax. Where the [~~tax-commission~~] commissioner  
40 determines or redetermines that the amount of tax claimed to be due from  
41 a vendor of tangible personal property or services, a recipient of  
42 amusement charges, or an operator of a hotel or short term rental unit  
43 is erroneous or excessive in whole or in part, [~~it~~] they shall redeter-  
44 mine the amount of tax properly due from any such person as a person  
45 required to collect tax with respect to such vendor, recipient, or oper-  
46 ator, and if such amount is less than the amount of tax for which such  
47 person would have been liable in the absence of such determination or  
48 redetermination, [~~it~~] they shall reduce such liability accordingly.  
49 Furthermore, the [~~tax-commission~~] commissioner may, of [~~its~~] their own  
50 motion, abate on behalf of any such person, any part of the tax deter-  
51 mined to be erroneous or excessive whether or not such tax had become  
52 finally and irrevocably fixed with respect to such person but no claim  
53 for abatement may be filed by any such person. The provisions of this  
54 paragraph shall not be construed to limit in any manner the powers of  
55 the attorney general under subdivision (a) of section eleven hundred  
56 forty-one of this part or the powers of the [~~tax-commission~~] commission-

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

3 § 19. Subdivision 16 of section 1142 of the tax law, as added by a  
4 chapter of the laws of 2024 amending the real property law and the tax  
5 law relating to short-term residential rental of private dwellings in  
6 certain municipalities, as proposed in legislative bills numbers S.  
7 885-C and A. 4130-C, is amended to read as follows:

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

21 § 20. Subparagraph (i) of paragraph 3 of subdivision (a) of section  
22 1145 of the tax law, as amended by section 48 of part K of chapter 61 of  
23 the laws of 2011, is amended to read as follows:

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

36 § 21. Subparagraph (v) of paragraph 4 of subdivision (a) of section  
37 1210 of the tax law, as amended by section 2 of part WW of chapter 60 of  
38 the laws of 2016, is amended to read as follows:

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

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

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

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

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

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

19 § 1200. [~~Definition~~] Authorization to impose occupancy tax on short  
20 term rental units. [~~For the purposes of this article "hotel" shall mean~~  
21 ~~a building or portion of such building which is regularly used and kept~~  
22 ~~open as such for the lodging of guests, including: (a) an apartment~~  
23 ~~hotel, (b) a motel, (c) a boarding house or club, whether or not meals~~  
24 ~~are served, and (d) short-term residential rental units as defined in~~  
25 ~~subdivision one of section four hundred forty-seven-a of the real prop-~~  
26 ~~erty law~~] Where a county has not exercised the option pursuant to para-  
27 graph (b) of subdivision one of section four hundred forty-seven-c of  
28 article twelve-d of the real property law to enact a local law stating  
29 that such county opts not to establish a registration system for short-  
30 term rental units, as such term is defined in subdivision two of section  
31 four hundred forty-seven-a of article twelve-d of the real property law,  
32 such county or any local government in such county that is authorized  
33 and empowered to impose a tax on hotel and motel occupancy pursuant to  
34 this subpart is hereby authorized and empowered to adopt and amend local  
35 laws imposing such tax to include a tax on occupancy of a short term  
36 rental unit, as such term is defined in paragraph nine of subdivision  
37 (c) of section eleven hundred one of this chapter.

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

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

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

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

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

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

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