## COMPARED:
### Short-Term Rental Laws Across the Country

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| New York     | 1. Can’t rent out entire apartment (hosts must be present)  
2. Can’t advertise an apartment  
3. Up to 2 paying guests       | May 2011    | $1,000 - $7,500  
(illegal advertising of apartments) | N/A             | 1. Sales and use tax  
2. Hotel room occupancy tax |
| San Francisco| 1. Must register as a business and as a short-term rental  
2. Hosts must be permanent residents  
3. Up to 90 nights a year without hosts  
4. No income-restricted affordable housing | Feb. 2015   | $≥ $484 (per day)   | $250            | 1. Transient occupancy tax  
2. Business personal property tax |
| Los Angeles  | 1. Must obtain licenses  
2. Must be primary residence  
3. Up to 120 days a year       | July 2019   | $≥ $500 (per day)   | $89             | Transient occupancy tax |
| Washington DC| 1. Must obtain license, additional "vacation rental" endorsement for renting out an entire unit  
2. Must be primary residence  
3. Up to 90 nights a year without hosts       | Oct 2019    | $500 - $6,000 (per violation) | TBD            | Transient lodging tax |
| Chicago      | 1. Short-term rental platforms must obtain license  
2. Hosts with 1 home-share unit register through the rental platform  
3. Hosts with ≥ 1 home-share unit must obtain license from city of Chicago  
4. Vacation rental must obtain license       | March 2017  | $1,500 - $3,000 (host registration) | $0 - $250       | Hotel accommodation tax |
| Boston       | 1. Must obtain license  
2. Must be primary residence or an secondary unit at their primary residence  
3. No income-restricted units       | Jan. 2019   | $100 - $300 (per day) | $25 - $200       | Same tax as hotel |
| Seattle      | 1. Short-term rental platforms must obtain license  
2. Hosts must register as a business and as a short-term rental  
3. Up to 2 units  
4. If operate 2 units, one must be primary residence       | Sep. 2019   | $500 - $1,000 (per violation) | $75             | 1. Retail sales tax  
2. Lodging tax  
3. Business and occupation tax |

Data source: Municipal Codes