

# COMPARED:

## Short-Term Rental Laws Across the Country



City	Summary	Take Effect	Fine	STR License Fee	Additional Cost
<b>New York</b>	<ol style="list-style-type: none"> <li>1. Can't rent out entire apartment (hosts must be present)</li> <li>2. Can't advertise an apartment</li> <li>3. Up to 2 paying guests</li> </ol>	May 2011	\$1,000 - \$7,500 (illegal advertising of apartments)	N/A	<ol style="list-style-type: none"> <li>1. Sales and use tax</li> <li>2. Hotel room occupancy tax</li> </ol>
<b>San Francisco</b>	<ol style="list-style-type: none"> <li>1. Must register as a business and as a short-term rental</li> <li>2. Hosts must be permanent residents</li> <li>3. Up to 90 nights a year without hosts</li> <li>4. No income-restricted affordable housing</li> </ol>	Feb. 2015	≥ \$484 (per day)	\$250	<ol style="list-style-type: none"> <li>1. Transient occupancy tax</li> <li>2. Business personal property tax</li> </ol>
<b>Los Angeles</b>	<ol style="list-style-type: none"> <li>1. Must obtain licenses</li> <li>2. Must be primary residence</li> <li>3. Up to 120 days a year</li> </ol>	July 2019	≥ \$500 (per day)	\$89	Transient occupancy tax
<b>Washington DC</b>	<ol style="list-style-type: none"> <li>1. Must obtain license, additional "vacation rental" endorsement for renting out an entire unit</li> <li>2. Must be primary residence</li> <li>3. Up to 90 nights a year without hosts</li> </ol>	Oct 2019	\$500 - \$6,000 (per violation)	TBD	Transient lodging tax
<b>Chicago</b>	<ol style="list-style-type: none"> <li>1. Short-term rental platforms must obtain license</li> <li>2. Hosts with 1 home-share unit register through the rental platform</li> <li>3. Hosts with ≥ 1 home-share unit must obtain license from city of Chicago</li> <li>4. Vacation rental must obtain license</li> </ol>	March 2017 (host registration)	\$1,500 - \$3,000 (per day)	\$0 - \$250	Hotel accommodation tax
<b>Boston</b>	<ol style="list-style-type: none"> <li>1. Must obtain license</li> <li>2. Must be primary residence or an secondary unit at their primary residence</li> <li>3. No income-restricted units</li> </ol>	Jan. 2019	\$100 - \$300 (per day)	\$25 - \$200	Same tax as hotel
<b>Seattle</b>	<ol style="list-style-type: none"> <li>1. Short-term rental platforms must obtain license</li> <li>2. Hosts must register as a business and as a short-term rental</li> <li>3. Up to 2 units</li> <li>4. If operate 2 units, one must be primary residence</li> </ol>	Sep. 2019	\$500 - \$1,000 (per violation)	\$75	<ol style="list-style-type: none"> <li>1. Retail sales tax</li> <li>2. Lodging tax</li> <li>3. Business and occupation tax</li> </ol>