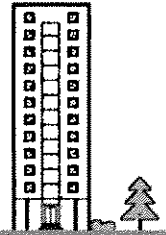


COMPARED:

Short-Term Rental Laws Across the Country



City	Summary	Take Effect	Fine	STR License Fee	Additional Cost
New York	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Sales and use tax 2. Hotel room occupancy tax
San Francisco	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Transient occupancy tax 2. Business personal property tax
Los Angeles	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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 (host registration)	\$1,500 - \$3,000 (per day)	\$0 - \$250	Hotel accommodation tax
Boston	<ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 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 	Sep. 2019	\$500 - \$1,000 (per violation)	\$75	<ol style="list-style-type: none"> 1. Retail sales tax 2. Lodging tax 3. Business and occupation tax