COMPARED:

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



Data source: Municipal Codes

Quick links to short-term rental laws in each city: