

LOCAL LAW NO. “K” FOR 2025

A LOCAL LAW OF THE COUNTY OF ALBANY, NEW YORK ESTABLISHING SHORT-TERM RENTAL REGISTRY PURSUANT TO NEW YORK STATE REAL PROPERTY LAW SECTION 447-C AND APPLYING HOTEL OCCUPANCY TAX TO SHORT-TERM RENTAL WITH LESS THAN 25 ROOMS PURSUANT TO CHAPTER 693 OF THE LAWS OF 1980 OF NEW YORK STATE AND ALBANY COUNTY LOCAL LAW 3 OF 1980, AND AS SUBSEQUENTLY AMENDED, AND PURSUANT TO NEW YORK TAX LAW SECTION 1200

Introduced: 11/10/25

By Pedo:

BE IT ENACTED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ALBANY, AS FOLLOWS:

Purpose and Intent.

The purpose and intent of this Local Law is to establish a rental registry program within Albany County requiring owners, operators, hosts and booking agents to register short-term dwelling units and to require owners, operators, hosts and booking agents to collect Occupancy Tax from each short-term rental for each dwelling unit with locations less than 25 units and for remittance of the same to Albany County, pursuant to NY RPP § 447-c, NY Tax Law § 1200, and Albany County Local Law 3 of 1980 , and as subsequently amended.

Section 1. Definitions.

For the purposes of this [article] Local Law, the following terms shall have the following meanings:

(a) **"Short-term rental unit"** means an entire dwelling unit with less than 25 rooms, or a room, group of less than 25 rooms , other living or sleeping space, or any other space within a dwelling, made available for rent by guests for less than thirty consecutive days, where the unit is offered for tourist or transient use by the short-term rental host of the residential unit, and where such unit is located in a covered jurisdiction.

(b) **"Short-term rental host"** means a person or entity in lawful possession of a short-term rental unit who rents such unit to guests in accordance with this article.

(c) **"Booking service"** means a person or entity who, directly or indirectly:

(1) provides one or more online, computer or application-based platforms that individually or collectively can be used to:

- (i) list or advertise offers for short-term rentals of short-term rental units, and
- (ii) either accept such offers, or reserve or pay for such rentals; and
- (2) charges, collects or receives a fee for the use of such a platform or for provision of any service in connection with a short-term rental of a short-term rental unit.

(d) **“Return”** means any required reporting of rental activity or other financial reporting filed, or required to be filed, as provided by this [law] Local Law.

(e) **“Commissioner”** means the Albany County Commissioner of Management and Budget, or said Commissioner’s designee.

(f) **“Attorney General”** means the elected, or duly appointed Attorney General of New York State.

Section 2. Short-term rental units; regulation.

A short-term rental host may operate a dwelling unit as a short-term rental unit provided such dwelling unit:

- (a) is registered in accordance with Section 3 and Section 5 of this Local Law;
- (b) is not used to provide single room occupancy as defined by [subdivision forty-four of section four of the] New York *Multiple Residence Law section 4 (subd. 44)* and [subdivision sixteen of section four of the] *Multiple Dwelling Law section 4 (subd. 16)*;

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

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

(e) has a working fire-extinguisher;

(f) is insured by an insurer licensed to write insurance in this State or procured by a duly licensed broker pursuant to [section two thousand one hundred eighteen of the] *Insurance Law[s] Section 2118* for a minimum of *Three Hundred Thousand [dollars] (\$300,000.00) Dollars* coverage for third party claims of property damage or bodily injury that arise out of the operation of a short-term rental unit. Such liability insurance coverage may be satisfied by insurance maintained by a booking service that provides equal or greater coverage if a short-term rental host lists a short-term rental unit with such booking service. Notwithstanding any other provision of law, no insurer shall be required to provide such coverage;

(g) is not subject to the New York State Emergency Tenant Protection Act of [nineteen seventy-four] 1974, the Rent Stabilization Law of [nineteen sixty-nine] 1969, the Emergency Housing Rent Control Law, the Local Emergency Housing Rent Control Act or otherwise regulated or supervised by a Federal, State, or local agency pursuant to any other law or rule or an agreement with such Federal, State, or local agency;

(h) is in compliance with any additional health and safety requirements or any other regulatory requirements applicable to short-term rental units established by any local ordinance within Albany County; and

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

Section 3. Maintenance of Records.

(a) Short-term rental hosts shall maintain records related to guest stays for two years following the end of the calendar year in which an individual rental stay occurred, including the date of each stay and number of guests, the cost for each stay, including an itemization of the sales tax [and hotel and motel occupancy tax] collected, and records related to their registration as short-term rental hosts with [the] Albany County in which the short-term rental unit is located or with the multi-county registry that includes such County. Short-term rental hosts shall make such records available to local enforcement agencies for the covered jurisdiction in which the short-term rental unit is located when lawfully requested.

(b) Booking services shall collect data related to all short-term rental unit guest stays that the booking service facilitates within Albany County. Booking services shall maintain such data related to short-term rental unit guest stays that the booking service has facilitated in Albany County for two (2) years following the end of the calendar year in which an individual rental stay occurred. The data maintained by booking services shall include the dates of each stay and the number of guests, the cost for each stay, including an itemization of the sales tax and hotel and motel occupancy tax collected, the physical address, including any unit designation, of each short-term rental unit booked, the full legal name of each short-term rental unit host, and each short-term rental unit's registration number.

Beginning ninety (90) days after the effective date of this [article] Local Law, and on the first day of every January, April, July, and October thereafter, the booking service shall report such data to Albany County.

In the event a booking service does not comply with its reporting obligations pursuant to this subdivision, or more information is requested by the Attorney General or Albany County, or any of the County's enforcement agencies, the data

required to be reported pursuant to this subdivision and all relevant records from a booking service shall be produced in response to valid legal process.

Such data and any records provided to generate such data shall not be made publicly available.

(c) Booking services may require short-term rental hosts, as a term or condition of service, to consent to booking services producing data pursuant to [paragraph] subdivision (a) of this [subdivision] **section**.

Section 4. Collection of Taxes and Fees.

It shall be unlawful for a booking service to collect a fee for facilitating booking transactions for short-term rental units if the booking service has not verified with the County that the short-term rental unit and its owner or tenant have been issued a current, valid registration by the County.

Section 5. Registration.

[1.] (a) Albany County shall establish a registration system for short-term rental units located within the County.

[(a)] (1) The establishment of the Albany County short-term rental unit registration system pursuant to paragraph [(a)] (1) of this subdivision shall not prevent any City, Town, or Village within the County from enacting local laws or regulations concerning the operation of short-term rental units within such City, Town, or Village.

[(b)] (2) Notwithstanding any other provisions of this [article] section to the contrary, a county, City, Town, or Village may enact a local law prohibiting or further limiting the listing or use of dwelling units, or portions thereof, as short-term rental units or non-covered short-term rental units.

[2.] (b) Short-term rental hosts shall be required to register a short-term rental unit with Albany County.

[(a)] (1) Registration shall be valid for two [(2)] years, after which time the short-term rental host may renew the registration in a manner prescribed by Albany County. The County may revoke the registration of a short-term rental host upon a determination that the short-term rental host has violated any provision of this [article] section at least three times in two consecutive calendar years, and may determine that the short-term rental host shall be ineligible for registration for a period of up to twelve months from the date of such determination or at the request of the covered jurisdiction in which the short-term rental unit is located when such

covered jurisdiction requests such revocation due to illegal occupancy. Listing or offering a dwelling unit, or portion thereof, as a short-term rental unit without current, valid registration shall be unlawful and shall make persons who list or offer such unit ineligible for registration for a period of twelve months from the date a determination is made that a violation has occurred.

[(b)] (2) A short-term rental host shall include their current, valid registration number on all offerings, listings or advertisements for short-term rental unit guest stays.

[(c)] (3) A tenant, or other person that does not own a unit that is used as a short-term rental unit but is in lawful possession of a short-term rental unit, shall not qualify for registration if they are not the permanent occupant of the dwelling unit in question and have not been granted permission in writing by the owner for its short-term rental. Proof of written consent by the owner shall be provided to and verified by Albany County before issuance or renewal of a registration number.

[(d)] (4) Albany County shall make available to booking services, the data necessary to allow booking services to verify the registration status of a short-term rental unit and that the unit is associated with the short-term rental host who registered the unit.

[(e)] (5) No short-term rental unit shall be registered unless the short-term rental host has paid the application and renewal registration fees in an amount to established by Albany County.

[(f)] (6) Such application and registration fees shall include a fee for the actual and necessary expenses associated with the construction, operation, and maintenance of the county or multi-county registry and for the enforcement of this article.

[(g)] (7) Nothing in paragraphs (a) through (f) of this subdivision shall require a short-term rental host or booking service to comply with the requirements of such paragraphs before such time as a County has established a registry pursuant to paragraph (a) of subdivision one of this section.

[(h)] (8) Albany County shall post on its website a prominent link to its registry.

Section 6. Exceptions.

This Local Law shall not apply to:

[1] (a) Incidental and occasional occupancy of a dwelling unit for fewer than thirty (30) 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;

[2] (b) Temporary housing or lodging permitted by the Department of Health;

[3] (c) The State of New York, or any of its agencies, instrumentalities, public corporations (including a public corporation created pursuant to agreement or compact with another State or Canada) improvement districts or political subdivisions of the State;

[4] (d) The United States of America, or any of its agencies and instrumentalities, insofar as it is immune from taxation;

[5] (e) Any entity organized and operated exclusively for religious, charitable or educational purpose.

Section 7. Returns.

(a) Every Short-Term Rental Host shall file with the Commissioner of Management and Budget a return of occupancy and short-term rental unit rents, and of the taxes payable thereon for the periods ending March 31, June 30, September 30 and December 31 for each year. Payment shall be submitted for non-exempt rentals with those returns whether the tax was collected or not. Such returns shall be filed within twenty days from the expiration of the period covered thereby.

Short-term rental taxes collected by the Booking Service shall be paid to the short-term rental host for inclusion on their quarterly returns. Payments to the County of Albany shall be made by the host, or its agent.

The Commissioner of Management and Budget may permit or require returns to be made by other periods and upon such dates as said Commissioner may specify. If said Commissioner deems it necessary in order to insure the payment of the tax imposed by this Local Law, said Commissioner may require returns to be made for shorter periods than those prescribed pursuant to the foregoing provisions of this section and upon such dates as said Commissioner may specify.

(b) The forms of returns shall be prescribed by said Commissioner and shall contain such information as said Commissioner may deem necessary for the proper

administration of this Local Law. Said Commissioner may require amended returns to be filed within twenty days after notice and to contain the information specified in the notice.

(c) If a return required by this Local Law is not filed, or a return when filed is incorrect or insufficient on its face, said Commissioner shall take the necessary steps to enforce the filing of such a return or of a corrected return.

Section 8. Refunds.

Persons requesting refunds of short-term rental occupancy tax must first make application to the short-term rental host who collected those funds. The short-term rental host making those refunds to such persons shall take credit for such refund(s) on payments due to Albany County on subsequent quarterly filings, as provided on that quarterly form. Due to record retention requirements, refund requests must be made from rentals paid within the prior 24 months.

The County cannot make refunds unless it is in possession of the individual payment record(s) or certification from the short-term rental host or booking service that such payment was remitted to the County.

Section 9. Penalties.

[1.] (a) Except as provided in paragraph (b) of this subdivision, any booking service which collects a fee related to booking a unit as a short-term rental unit where such short-term rental unit is not registered in accordance with this article may be fined in accordance with subdivisions [four and five] 4 and 5 of this section. Any covered jurisdiction in which such unregistered short-term rental unit is located or the Attorney General or the Attorney General's designee may also seek an injunction from a court of competent jurisdiction prohibiting the collection of any fees relating to the offering or renting of such short-term rental unit as a short-term rental.

(b) A booking service shall not be subject to a fine pursuant to paragraph (a) of this subdivision before such time as Albany County has established a registry pursuant to this Local Law.

[2.] (a) Except as provided in paragraph [(b)] 2 of this subdivision, any person who offers a short-term rental unit without registering with Albany County, or any person who offers an eligible short-term rental unit as a short-term rental while the short-term rental unit's registration on the short-term rental unit registry is suspended, may be fined in accordance with subdivisions 4 and 5 of this section.

(b) A person shall not be subject to a fine pursuant to paragraph (a) of this subdivision before such time as a County has established a registry or multi-county registry pursuant to this Local Law and NY RPP Section 447-C.

[3.] (a) Any person who fails to comply with any notice of violation or other order issued pursuant to this [article] Local Law by Albany County or by the Attorney

General or the Attorney General's designee for a violation of any provision of this section may be fined in accordance with subdivisions (d) and (c) of this section.

[4. (a)] (e) (1) Except as provided in paragraph [(b)] (2) of this subdivision, a short-term rental host that violates the requirements of this article shall receive a warning notice issued, without penalty, by Albany County upon the first and second violation. The warning notice shall detail actions to be taken to cure the violation. For a third violation a fine up to two hundred (\$200.00) dollars may be imposed by Albany County. For each subsequent violation, a fine of up to five hundred (\$500.00) dollars per day may be imposed by Albany County. Upon the issuance of a violation, a seven-day period to cure the violation shall be granted. During such cure period, no further fines shall be accumulated against the short-term rental host, except where a new violation is related to a different short-term rental unit.

[(b)] (2) Nothing in paragraph [(a)] (1) of this subdivision shall supersede or limit in any way the authority of enforcement agencies for jurisdictions in which the short-term rental unit is located, or the authority of any other entity with enforcement authority over local health and safety matters, to timely enforce violations of any health and safety laws or regulations.

[5.] (e) A booking service that violates the requirements of this article may be issued a fine by Albany County of up to five hundred (\$500.00) dollars per day, per violation, until such violation is cured.

Section 10. Returns to be Secret.

(a) Except as otherwise provided in the New York State Law, or in accordance with proper judicial order, it shall be unlawful for the Commissioner of Management and Budget, the Albany County Comptroller or any officer or employee of Albany County to divulge or make known in any manner the rents or other information relating to the business of a short-term rental host contained in any return required under this Local Law.

The officers charged with the custody of such returns shall not be required to produce any of them, or evidence of any thing contained in them, in any action or proceeding in any court, except on behalf of said Commissioner in an action or proceeding under the provisions of this Local Law, or on behalf of any party to any action or proceeding under the provisions of this Local Law when the returns or facts shown thereby are directly involved in such action or proceeding, in either of which events the Court may require the production of, and may admit the evidence, so much of said returns or of the facts shown thereby, as are pertinent to the action or proceeding and no more.

Nothing herein shall be construed to prohibit the delivery to a short-term rental host or their duly authorized representative, of a certified copy of any return filed in

connection with their rental(s). Publication of statistics so classified as to prevent the identification of particular returns and the items thereof, shall be allowed.

Nothing herein shall be construed to prohibit the inspection of returns by the Attorney General, the Albany County Attorney or other legal representatives of Albany County.

(b) Returns shall be preserved for three years and thereafter until said Commissioner permits them to be destroyed.

Referred to Law and Audit and Finance Committees – 11/10/25