

## Attachment 1: Jurisdictional scan of short term rental regulations in cities

| City                    | Are short-term rentals permitted?                                                                                                                                                                                                                                                                                                                   | Licence or registration required?                                                                                                                                 | Taxation                                                                                                                                                                         |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>New York City</b>    | Yes, with restrictions. Short-term rentals are generally permitted in detached or semi-detached houses. Also generally permitted if the operator is renting the primary residence and if the operator is present during rental. Rentals of less than 30 days where operator is not present are not permitted in buildings with three or more units. | No.                                                                                                                                                               | Must pay New York City Hotel Occupancy tax of 5.875%, plus an additional per room fee of 50 cents to \$2. The Unincorporated Business Tax (4% tax on net income) may also apply. |
| <b>San Francisco</b>    | Yes, with licence and registration. Operator must live in unit 275 days per year. Property may not have outstanding violations. Each person may operate one unit. Ongoing legal proceedings about regulations                                                                                                                                       | Operators must be registered and licensed and must report quarterly on stays. Short-term rental platforms must list registration number on listings.              | Transient occupancy tax (14%) is collected by Airbnb and remitted to City. Those who do not use Airbnb must remit tax themselves.                                                |
| <b>Philadelphia</b>     | Yes, with permit.                                                                                                                                                                                                                                                                                                                                   | Permit required for secondary residences or for primary residences rented more than 90 days per year.                                                             | Airbnb collects and remits 6% state hotel occupancy tax plus 1% local hotel tax in Philadelphia and Allegheny County.                                                            |
| <b>Portland, Oregon</b> | Yes, permitted in primary residence with permit.                                                                                                                                                                                                                                                                                                    | Permit required.                                                                                                                                                  | 11.5% Transient Lodging Tax (6% to City, 5.5% to Multnomah County). Collected by Airbnb, Flipkey, TripAdvisor, and remitted to City.                                             |
| <b>Seattle</b>          | Yes, permitted in any unit for less than 90 days per year. Short-term rentals that are operated in a primary residence can be rented more than 90 nights per year.                                                                                                                                                                                  | Business licence is required for short term rentals rented less than 90 days per year. Short term rental licence required when rented more than 90 days per year. | Sales tax (9.6%). Collected by Airbnb.                                                                                                                                           |

| <b>City</b>      | <b>Are short-term rentals permitted?</b>                                                                                                                                                                                                                                                     | <b>Licence or registration required?</b>                                                       | <b>Taxation</b>                                                                            |
|------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>Vancouver</b> | Rentals of 30 days or less are not permitted. A report published on September 28, 2016, in Vancouver recommended that short-term rentals be permitted in primary residences with a business licence, but the results of City Council approval were not available at the time of publication. | Proposed in report: short-term rentals in primary residences would require a business licence. | Proposed in report: further research and public consultation on issues including taxation. |