



# Office of the County Executive

Monroe County, New York

**Adam J. Bello**  
*County Executive*

November 12, 2025

<b>OFFICIAL FILE COPY</b>	
No.	<b>250380</b>
Not to be removed from the Office of the Legislature Of Monroe County	
Committee Assignment	
<b>URGENT</b>	<b>-L</b>

To The Honorable  
Monroe County Legislature  
407 County Office Building  
Rochester, New York 14614

**Subject:** Enact a Local Law, As Authorized by New York State, Opting Out of Establishing a Registration System for Short-Term Rental Units and Requiring Certain Information in Hotel Occupancy Tax Returns

Honorable Legislators:

I recommend that Your Honorable Body enact a Local Law, as authorized by New York State, opting out of establishing a registration system for short-term rental units and requiring that certain information be provided on hotel occupancy tax returns.

In 2024, New York State enacted legislation related to short-term rental units in municipalities throughout the state. The legislation, codified as New York Real Property Law § 447-c requires that each county either establish a registration system for short-term rental units or, pursuant to New York Real Property Law § 447-c(1)(a), adopt a local law opting not to establish a registration system. Counties that opt out of establishing a registration system retain the future right to opt in to the registration paradigm. Counties that do not opt out of the registration system requirement are required imminently to establish a registration system and will be required to maintain such system in perpetuity. Establishing a registration system would impose a costly administrative burden on Monroe County and could hinder the ability of Monroe County to collect occupancy and sales taxes.

Monroe County has existing voluntary contribution agreements with short-term rental providers Airbnb, Inc. and VRBO (formerly Vacation Rentals By Owner, now a subsidiary of Expedia Group) to provide for the collection of these taxes, but those agreements may terminate if Monroe County does not opt out of establishing a registration system. The County is regularly engaged with these providers and expects to amend its agreements with them to add more robust protections for the County, including to ensure the County can appropriately receive and analyze important short-term rental data to address any public safety or housing-stock availability concerns that exist or may arise in the future. The proposed local law addresses these public safety and housing-stock availability concerns by require that book services provide the Department of Public Safety and the Department of Planning and Development with URLs for all home listings and a list or means of compiling a list, aggregated by ZIP code, containing the number of home listings offered on the booking service and the number of nights the properties were occupied.

**The specific legislative actions required are:**

1. Schedule and hold a Public Hearing on the proposed Local Law.

2. Enact a Local Law, as authorized by New York Real Property Law § 447-c, opting out of the New York State requirement to establish a registration system for short-term rental units and requiring taxpayers to provide certain information on hotel room occupancy tax returns.

Enactment of this local law will have no impact on the revenues or expenditures of the current Monroe County budget.

This is a Type II Action pursuant to 6 NYCRR §617.5(c)(26) ("routine or continuing agency administration and management, not including new programs or major reordering of priorities that may affect the environment") and is not subject to further review under the State Environmental Quality Review Act.

I recommend that this matter receive favorable action by Your Honorable Body.

Sincerely,  


Adam J. Bello  
Monroe County Executive

By Legislators \_\_\_\_\_ and \_\_\_\_\_

Intro No. \_\_\_\_\_

LOCAL LAW NO. \_\_\_\_ OF 2025

**ENACT A LOCAL LAW OPTING NOT TO ESTABLISH A REGISTRATION SYSTEM FOR SHORT-TERM RENTAL UNITS AND REQUIRING TAXPAYERS TO PROVIDE CERTAIN INFORMATION ON HOTEL ROOM OCCUPANCY TAX RETURNS**

BE IT ENACTED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

**Section 1.** As authorized by section 447-c(1)(b) of the New York Real Property Law, Monroe County opts not to establish a registration system for short-term rental units, as such term is defined in section 447-a(2) of the New York Real Property Law.

**Section 2.** Section 357-14 of Chapter 357 of the Monroe County Code is amended to add new paragraphs D and E, which shall read as follows:

**D.** All persons filing a return shall submit as part of the return the property address(es) and gross receipts for all accommodations. Such information shall be confidential subject to Section 357-26 of this Chapter. Other information may be shared in accordance with proper judicial order, as permitted pursuant to Section 357-26 of this Chapter.

**E.** If the person filing returns is a booking service, as that term is defined in section 447-a(5) of the New York Real Property Law, the person shall also file at the same time as the filing for the previous year a list of URLs for entire home listings offered on the booking platform as short-term rental units in Monroe County and a list, aggregated by ZIP code, containing the number of entire home listings offered on the booking service operating as short-term rental units during the previous year and the number of nights such properties were occupied during the previous year to the Department of Planning and Development and the Department of Public Safety. Notwithstanding the foregoing, if the person filing returns provides the Department of Public Safety and the Department of Planning and Development with a means of downloading the required list or viewing the required information, the booking service shall not file such information to the Department of Planning and Development and Department of Public Safety pursuant to this Section.

**Section 3.** If any clause, sentence, paragraph, subdivision, section, or part of this law or the application thereof to any person, individual, corporation, firm, partnership, entity, or circumstance shall be adjudged by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, section or part of this law, or in its application to the person, individual, corporation, firm, partnership, entity, or circumstance directly involved in the controversy in which such order or judgment shall be rendered.

**Section 4.** This local law shall take effect in accordance with the provisions of the Municipal Home Rule Law and the Monroe County Charter.

Matter of Urgency  
File No. 25-\_\_\_\_.LL

ADOPTION: Date: \_\_\_\_\_ Vote: \_\_\_\_\_

ACTION BY THE COUNTY EXECUTIVE

APPROVED: \_\_\_\_\_ VETOED: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

EFFECTIVE DATE OF LOCAL LAW: \_\_\_\_\_