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UNFINISHED BUSINESS

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Bill No: SB 346  
Author: Durazo (D), et al.  
Amended: 7/7/25  
Vote: 21

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SENATE LOCAL GOVERNMENT COMMITTEE: 7-0, 3/19/25  
AYES: Durazo, Choi, Arreguín, Cabaldon, Laird, Seyarto, Wiener

SENATE JUDICIARY COMMITTEE: 12-0, 5/6/25  
AYES: Umberg, Niello, Allen, Arreguín, Ashby, Caballero, Durazo, Laird, Stern, Valladares, Wahab, Weber Pierson  
NO VOTE RECORDED: Wiener

SENATE FLOOR: 38-0, 5/27/25  
AYES: Allen, Alvarado-Gil, Archuleta, Arreguín, Ashby, Becker, Blakespear, Cabaldon, Caballero, Cervantes, Choi, Cortese, Dahle, Durazo, Gonzalez, Grayson, Grove, Hurtado, Jones, Laird, Limón, McGuire, McNerney, Menjivar, Niello, Ochoa Bogh, Padilla, Pérez, Richardson, Rubio, Seyarto, Smallwood-Cuevas, Stern, Strickland, Umberg, Valladares, Wahab, Weber Pierson  
NO VOTE RECORDED: Reyes, Wiener

ASSEMBLY FLOOR: 64-0, 8/29/25 - See last page for vote

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**SUBJECT:** Local agencies: transient occupancy taxes: short-term rental facilitator

**SOURCE:** California Association of Treasurers and Tax Collectors  
League of California Cities

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**DIGEST:** This bill enacts the Short-Term Rental Facilitator Act of 2025, which permits local agencies to enact ordinances to require short-term rental facilitators to provide specified information on their platform's rentals to the local agency.

*Assembly Amendments* explicitly include campsites in the definition of short-term rental, limit the information that local agencies may require, and make other minor changes.

## **ANALYSIS:**

Existing law:

- 1) Authorizes the legislative body of any city, county, or city and county to levy a tax on the privilege of occupying a room or rooms, or other living space, in a hotel, inn, tourist home or house, motel, or other lodging unless the occupancy is for a period of more than 30 days. The tax, when levied by the legislative body of a county, applies only to the unincorporated areas of the county.
- 2) Authorizes a local agency, by ordinance, to make any violation of any ordinance enacted by the local agency subject to an administrative fine or penalty. The local agency shall set forth the administrative procedures that shall govern the imposition, enforcement, collection, and administrative review by the local agency of those administrative fines or penalties, as specified. The local agency must provide for a reasonable period of time for the violator to correct or otherwise remedy a violation and any final determination must be subject to appeal to the superior court.
- 3) Authorizes a county or city to make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws.
- 4) Authorizes a county or city to impose fines for violating short-term rental ordinances as an infraction subject to the following fine amounts:
  - a) A fine not exceeding \$1,500 for a first violation;
  - b) A fine not exceeding \$3,000 for a second violation of the same ordinance within one year; and,
  - c) A fine not exceeding \$5,000 for each additional violation of the same ordinance within one year of the first violation.
- 5) Specifies that the above penalty limits apply only to infractions that pose a threat to public health and safety, and do not apply to a first time offense of failure to register or pay a business license fee. Additionally, the local agency must establish a process for granting a hardship waiver to reduce the amount of the fine.

This bill:

- 1) Establishes the “Short-Term Rental Facilitator Act of 2025,” which applies only to those local agencies that adopt an ordinance that makes these provisions applicable.
- 2) Requires each short-term rental facilitator to report, pursuant to a specified schedule and in the form and manner prescribed by the local agency, the physical address including nine-digit zip code of each short-term rental during the reporting period. If the information provided by the short-term rental facilitator is not sufficient for the local agency to identify a specific short-term rental at the provided address, the local agency may request the following:
  - a) The assessor parcel number of the host property.
  - b) The URL associated with the specific host property listing.
  - c) Information exclusively related to the identification of an accessory dwelling unit, guest house, or single unit of a timeshare or multifamily housing project located at a single address, which is located at the address or assessor parcel number requested.
- 3) A local agency may make the failure of a short-term rental facilitator to report the information required by this section subject to an administrative fine or penalty, as specified.
- 4) Allows a local agency to conduct an audit or otherwise examine the records of the short-term rental facilitator documenting the receipt of the transient occupancy tax due and payable to the local agency, if the short-term rental facilitator is responsible for collecting and remitting the transient occupancy tax to the local agency pursuant to a local ordinance or collection agreement.
- 5) Provides that any costs associated with an audit or examination must be paid for by the local agency.

**FISCAL EFFECT:** Appropriation: No Fiscal Com.: No Local: No

**SUPPORT:** (Verified 8/30/25)

California Association of County Treasurers and Tax Collectors (Source)

League of California Cities (Source)

James W. Hamilton, San Luis Obispo County Treasurer-tax Collector (Co-Sponsor)

Asian American Hotel Owners Association  
Better Neighbors LA  
Board of Supervisors for the City and County of San Francisco  
California Association of County Treasurers & Tax Collectors  
California Business Roundtable  
California Contract Cities Association  
California Hotel & Lodging Association  
California State Association of Counties  
California State Council of Service Employees International Union (seiu  
California)  
California Yimby  
Century City Chamber of Commerce  
City of Alameda  
City of Alhambra  
City of Arcata  
City of Belmont  
City of Beverly Hills  
City of Big Bear Lake  
City of Buena Park  
City of Carlsbad  
City of Carpinteria  
City of Claremont - Mayor Corey Calaycay  
City of Concord  
City of Downey  
City of Duarte  
City of Dublin  
City of Ferndale  
City of Folsom  
City of Fullerton  
City of Garden Grove  
City of Goleta  
City of Grand Terrace  
City of Hanford  
City of Hesperia  
City of Huntington Beach  
City of Indian Wells  
City of Indio  
City of LA Habra  
City of Laguna Beach  
City of Lake Forest

City of Lakeport  
City of Lakewood  
City of Lakewood CA  
City of Lathrop  
City of Long Beach  
City of Los Alamitos  
City of Los Angeles  
City of Madera  
City of Manhattan Beach  
City of Manteca  
City of Milpitas  
City of Morgan Hill  
City of Morro Bay  
City of Napa  
City of Norwalk  
City of Ontario  
City of Orinda  
City of Oxnard  
City of Palm Desert  
City of Palo Alto  
City of Paramount  
City of Pasadena  
City of Pismo Beach  
City of Placentia  
City of Rancho Cucamonga  
City of Rancho Mirage  
City of Redding  
City of Reedley  
City of Riverbank  
City of Riverside  
City of San Bernardino  
City of San Luis Obispo  
City of Santa Barbara  
City of Santa Monica  
City of Simi Valley  
City of Stanton  
City of Sunnyvale  
City of Temecula  
City of Thousand Oaks  
City of Tulare

City of Tustin  
City of Upland  
City of Visalia  
City of Vista  
City of Walnut Creek  
City of Wildomar  
Civitas  
Council Member Norma Campos Kurtz, City of Anaheim  
County of Contra Costa  
County of Fresno  
County of Humboldt  
County of Imperial  
County of Lake  
County of Los Angeles  
County of Marin  
County of Merced  
County of Mono  
County of Monterey  
County of Napa  
County of Orange  
County of Placer  
County of Plumas  
County of Riverside  
County of Sacramento  
County of San Bernardino  
County of San Luis Obispo  
County of San Mateo  
County of Santa Clara  
County of Solano  
County of Sonoma  
County of Trinity  
Long Beach Area Chamber of Commerce  
Los Angeles County Business Federation  
Mammoth Lakes Tourism  
Mayor's and Councilmembers' Association of Sonoma County Legislative  
Committee  
Muniservices  
Northeast Los Angeles Hotel Owners Association  
Redwood Empire Division, League of California Cities  
Rural County Representatives of California

San Francisco Board of Supervisors  
San Rafael/marin County Council of Mayors & Council Members; City of  
Santa Barbara South Coast Chamber of Commerce  
South Bay Cities Council of Governments  
The San Francisco Peninsula  
Torrance Area Chamber of Commerce  
Town of Truckee  
Treasurer-tax Collector Shari Freidenrich, County of Orange  
Unite Here International Union, Afl-cio  
Urban Counties of California  
Visit Berkeley  
Visit Huntington Beach  
Visit Oceanside  
Visit Rancho Cordova  
Visit Sacramento  
Visit San Luis Obispo  
Visit Santa Barbara  
Visit Temecula Valley  
Visit the Santa Ynez Valley  
Visit Ventura  
Visit Yosemite Madera County  
Visit Yosemite/madera County  
West Hollywood Chamber of Commerce  
West Hollywood/hernan Molina, Governmental Affairs Liaison  
Westside Council of Chambers of Commerce

**OPPOSITION:** (Verified 8/30/25)

Airbnb, INC  
Booking.com, B.v.  
California Outdoors Recreation Partnership (CORP)  
Expedia Group  
Outdoor Industry Association (OIA)  
Technet  
Travel Technology Association

**ARGUMENTS IN SUPPORT:** According to the California Association of Treasurers and Tax Collectors, one of the sponsors of the measure, “In the ongoing absence of State Statute mandating that short-term rental platforms provide specific information to the local tax authority to ensure TOT is applied, collected, and remitted accurately, the platform operators will continue to participate in

evading local tax and land use laws. Because current statute does not reflect the evolution of the internet's use to facilitate short-term rentals, platform operators have continuously avoided reporting the locations of the short-term rental housing they make available on their website... SB 346 will increase TOT compliance and ensure that local agencies are not receiving unlawfully-generated tax revenue from properties not authorized to be used for short-term rental lodging. In communities facing housing shortfalls and a lack of workforce housing, more tools are needed to control the erosion of long-term housing stock. However, absent State action to compel platforms to cooperate fully with local agencies regarding the location of properties listed on their site, TOT collection will remain a concern with respect to accuracy and lawfulness, and local governments will remain hampered in their abilities to truly preserve housing stock in their jurisdictions. SB 346 will ensure that this business model - that purposefully obscures the location and legality of their revenue streams to maximize profit and minimize tax obligations and land use control – is finally ended. This legislation is vitally needed to modernize California statute and provide the tools needed to fairly and effectively apply existing laws to evolving technologies.”

**ARGUMENTS IN OPPOSITION:** According to the short-term rental platform Airbnb, “While the stated intent of SB 346 is to help local governments collect tourism taxes, the language requires a potentially broad collection of hosts’ private and sensitive information that is unnecessary for tax collection, threatens hosts’ privacy, and violates federal law. Cities and counties already have the ability to formally audit short-term rental platforms regarding their tax remittance. As currently written, SB 346 would empower jurisdictions to collect hosts’ private information without legal due process, such as their home parcel number or “any identifiable information” from a platform, with an undefined ability to use it – even for purposes unrelated to tax collection. To protect hosts’ privacy, accommodations platforms should only share limited amounts of information for the sole purpose of ensuring the integrity of tourism tax collection and returns to local governments. Several federal courts have already ruled that non-public information, like addresses of short-term rental hosts, are considered private business records and platforms must be afforded due process before those records could be accessed. To that end, Airbnb has worked hand-in-hand with local governments over the past ten years to help verify the accuracy of tourism occupancy tax (TOT) collection. For example, we regularly share addresses and gross receipts with local governments during the course of an audit, while implementing guardrails to ensure the information is only used to verify the accuracy of the tourism taxes remitted. Without clear guardrails in SB 346 on how hosts’ private information will be used, we cannot ensure our hosts’ information will be protected. We request an



amendment that requires local governments to provide a valid legal request to short-term rental platforms in order to obtain private business records.”

ASSEMBLY FLOOR: 64-0, 8/29/25

AYES: Addis, Aguiar-Curry, Ahrens, Arambula, Ávila Farías, Bains, Bauer-Kahan, Bennett, Boerner, Bonta, Calderon, Caloza, Carrillo, Castillo, Connolly, Davies, DeMaio, Dixon, Fong, Gabriel, Garcia, Gipson, Jeff Gonzalez, Mark González, Hadwick, Haney, Harabedian, Hart, Irwin, Jackson, Kalra, Krell, Lackey, Macedo, Muratsuchi, Nguyen, Ortega, Pacheco, Papan, Patel, Pellerin, Petrie-Norris, Quirk-Silva, Ramos, Ransom, Celeste Rodriguez, Michelle Rodriguez, Rogers, Blanca Rubio, Sanchez, Schiavo, Schultz, Sharp-Collins, Solache, Soria, Stefani, Ta, Tangipa, Wallis, Ward, Wicks, Wilson, Zbur, Rivas

NO VOTE RECORDED: Alanis, Alvarez, Berman, Bryan, Chen, Elhawary, Ellis, Flora, Gallagher, Hoover, Lee, Lowenthal, McKinnor, Patterson, Valencia

Prepared by: Jonathan Peterson / L. GOV. / (916) 651-4119  
8/30/25 19:58:48

\*\*\*\* END \*\*\*\*