

Director's Rule STR-4, Short-Term Rental Platforms General Provisions

SMC 6.600.060.D-G

This rule describes the general obligations of short-term rental (STR) platforms as required by the Seattle Municipal Code (SMC).

Providing Information to FAS (SMC6.600.060.D)

STR platforms will submit the following information to the Department of Finance and Administrative Services (FAS) each quarter, ~~beginning in 2019~~:

1. The total number of short-term rentals and bed and breakfast ~~units~~ listings in the City listed on the platform during the applicable reporting period broken out by month.
2. The total number of nights all short-term rentals and bed and breakfast units rented (booked) through the platform during the applicable reporting period broken out by month.

The STR platform will provide this information to FAS 15 calendar days after the end of each quarter (i.e., January 15, April 15, July 15, and October 15), ~~beginning April 15, 2019~~. The STR platform will provide this information in a format specified by the FAS Director or his or her designee (the Department Director), which may be either an electronic or paper format. The Department Director will notify the STR platform of the format to be used.

STR platforms will submit the following to FAS each month, ~~beginning in 2019~~:

1. All ~~licensed~~ operators using the platform to list STR units during the month and the units listed by those operators
 - o A licensed operator will be identified by either their City issued license number or by "City of Seattle license application pending" if the operator has applied for but not yet been issued a license number by the City.
 - o A listed unit will be identified by (1) an active and working uniform resource locator (URL) for the listing on the platform and (2) its complete physical address.

The STR platform will provide this information to FAS 15 calendar days after the end of each month, ~~beginning June 15, 2019. The report, due June 15, 2019, will provide data for May 2019.~~ The STR platform will provide this information in an electronic format specified by the Department Director, ~~which may be either an electronic or paper format~~. The Department Director will notify the STR platform of the format to be used.

An STR platform is obligated to keep its contact information current and must submit any changes in a manner specified by the Department Director within 10 calendar days of when the change occurs.

Providing Information to STR Operators (SMC6.600.060.E and SMC 6.600.060.F)
City Website

The City will maintain a public-facing website to provide up-to-date STR information and summaries of the status of SMC Chapter 6.600, and all administrative rules pertaining to SMC 6.600. FAS will provide the link to the website at the time that the STR platform applies for their STR platform license, which will satisfy FAS's responsibility to provide a summary of the rules and regulations for STR platforms and operators. When changes are made to the ordinance or rules, FAS will notify STR platforms via email to the email address provided by the STR platform that the website has been updated.

Taxes

STR platforms will provide STR operators, in writing, with notice that the STR operators are responsible for collecting and remitting all applicable local, state and federal taxes. STR platforms may choose whether this is done electronically or via postal service. STR platforms must retain proof that they provided the notice.

~~Should an STR platform collect and remit these taxes on behalf of operators, the STR platform will notify the Department Director of this decision.~~

Failure to provide the information as directed or failure to remit taxes, if the STR platform chooses to collect and remit taxes on operators' behalves, may result in penalties as described in SMC 6.600.110. Nothing in this Rule exempts an STR operator's tax obligations under SMC 6.600.060.E.

Summaries of Regulations

STR platforms will be responsible for providing STR operators with summaries of the City's STR regulations. To fulfill this obligation, STR platforms will refer operators to the City's website, which will provide up-to-date information about SMC 6.600. STR platforms must provide the summary when an STR operator lists their property on the STR platform. STR platforms must retain proof that they provided the notice.

When City regulations change, FAS will provide the STR platforms with notice within 30 calendar days of the change of regulation. FAS will also update the City's website. Within five calendar days of receiving this notice, STR platforms will provide STR operators with notice that the regulations have been updated and may refer STR operators to the City's website. STR platforms must retain proof that they provided the notice.

Records Review (SMC 6.600.060.G) and Public Disclosure

STR platforms will make available all records required to be kept under SMC 6.600 and these Rules. Upon the City's request, STR platforms will coordinate presentation of the applicable records to City staff at a mutually convenient time and place and in a convenient format.

Please see Director's Rule STR-6 for more information on public disclosure.