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Public Law Update - SB 346: The Short-Term Rental Facilitator Act of 2025

Signed into law by the Governor on October 13, 2025, Senate Bill (“SB”) 346 establishes the Short-Term Rental Facilitator Act of 2025 (Government Code section 50990 et seq.), which seeks to improve tax collection from short-term rental facilitators, such as Airbnb, VRBO, etc.

SB 346 would authorize a city, county and city and county (“local agency”) to enact an ordinance that makes the provisions of the Short-Term Rental Facilitator Act of 2025 (“Act”) applicable within its jurisdictional boundaries. The ordinance could, among other things, require a short-term rental facilitator, as defined, to report, in the form and manner prescribed by the local agency, the physical address, including 9-digit ZIP Code, of each short-term rental during a specified reporting period. The bill would also authorize a local agency to request additional information, as provided, when the physical address is not sufficient for the local agency to identify a specific short-term rental.

SB 346 also authorizes a local agency to impose an administrative fine or penalty for failure to file the report, and would authorize the local agency to initiate an audit of a short-term rental facilitator or examine records to document the receipt of transient occupancy tax if the short-term rental facilitator is responsible for collecting and remitting the transient occupancy tax pursuant to a local ordinance or collection agreement.

While a local agency may choose to adopt an ordinance that applies the Act within its boundaries, the Act specifically states it does not preempt a local agency from adopting an ordinance that regulates short-term rentals, short-term rental facilitators, or the payment and collection of transient occupancy taxes in a manner that differs from those described in the Act.

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