



House of Representatives

General Assembly

File No. 669

February Session, 2026

Substitute House Bill No. 5536

House of Representatives, April 16, 2026

The Committee on Finance, Revenue and Bonding reported through REP. HORN of the 64th Dist., Chairperson of the Committee on the part of the House, that the substitute bill ought to pass.

AN ACT ESTABLISHING A STATE SHORT-TERM RENTAL REGISTRY.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2026*) (a) As used in this section,
2 "short-term rental", "short-term rental facilitator", "short-term rental
3 operator" and "short-term platform" have the same meanings as
4 provided in section 12-408h of the general statutes.

5 (b) (1) Except as provided in subdivision (2) of this subsection, each
6 short-term rental operator that lists or advertises a short-term rental
7 located in the state and each owner of a short-term rental located in the
8 state who lists or advertises such rental solely through means other than
9 a short-term rental facilitator shall register each such short-term rental
10 property annually with the Department of Revenue Services, in a form
11 and manner prescribed by the Commissioner of Revenue Services. Each
12 such operator or owner that lists or advertises a short-term rental prior
13 to January 1, 2027, shall register such short-term rental property with

14 the department not later than January 1, 2027. On and after January 1,
15 2027, no such operator or owner shall list or advertise a short-term rental
16 prior to registering such short-term rental property with the
17 department.

18 (2) The provisions of subdivision (1) of this subsection shall not apply
19 to a short-term rental property that is duly licensed by a municipality
20 that has elected to adopt an ordinance as set forth in section 7-148qq of
21 the general statutes.

22 (3) Each short-term rental property shall be registered separately and
23 each registration shall include:

24 (A) The address of the short-term rental;

25 (B) (i) (I) The name and contact information of the short-term rental
26 operator and, if such operator is not the short-term rental owner, the
27 name and contact information of the short-term rental owner, or (II) the
28 name and contact information of the owner of a short-term rental
29 located in the state who lists or advertises such rental solely through
30 means other than a short-term rental facilitator, and (ii) if such short-
31 term rental operator or short-term rental owner is a business entity and
32 located out-of-state, the name and contact information of an agent in the
33 state for service of process; and

34 (C) A registration fee of one hundred dollars per short-term rental
35 property for the administrative costs of establishing, updating and
36 maintaining the short-term rental registry under subsection (c) of this
37 section.

38 (c) (1) The Commissioner of Revenue Services shall establish a short-
39 term rental registry to compile the registrations submitted under this
40 section. Such registry shall be posted on the Department of Revenue
41 Services' Internet web site and shall be searchable or organized in a
42 manner that allows an individual to view the registered short-term
43 rentals that are located within a given municipality.

44 (2) A short-term rental operator or a short-term rental owner

45 described in subdivision (1) of subsection (b) of this section shall notify
 46 the commissioner of any change in the registration information
 47 provided under subdivision (3) of subsection (b) of this section not later
 48 than thirty days after such change takes effect.

49 (d) If the Commissioner of Revenue Services determines that a short-
 50 term rental operator or a short-term rental owner described in
 51 subdivision (1) of subsection (b) of this section is listing or advertising a
 52 short-term rental for a property that is not registered under subsection
 53 (b) of this section or duly licensed by a municipality that has elected to
 54 adopt an ordinance as set forth in section 7-148qq of the general statutes,
 55 the commissioner may impose a civil penalty of up to one thousand
 56 dollars per violation on such operator or owner.

This act shall take effect as follows and shall amend the following sections:		
Section 1	October 1, 2026	New section

FIN *Joint Favorable Subst.*

The following Fiscal Impact Statement and Bill Analysis are prepared for the benefit of the members of the General Assembly, solely for purposes of information, summarization and explanation and do not represent the intent of the General Assembly or either chamber thereof for any purpose. In general, fiscal impacts are based upon a variety of informational sources, including the analyst's professional knowledge. Whenever applicable, agency data is consulted as part of the analysis, however final products do not necessarily reflect an assessment from any specific department.

OFA Fiscal Note

State Impact:

Agency Affected	Fund-Effect	FY 27 \$	FY 28 \$
Revenue Serv., Dept.	GF - Revenue Gain	0.6 million to 1 million	0.6 million to 1 million
Revenue Serv., Dept.	GF - Cost	130,000	130,000
State Comptroller - Fringe Benefits ¹	GF - Cost	54,366	54,366

Note: GF=General Fund

Municipal Impact: None

Explanation

The bill, which establishes a registry for certain short-term rental properties and associated \$100 registration fee, results in (1) a General Fund revenue gain of \$0.6 million to \$1 million annually beginning in FY 27, and (2) an on-going cost of \$184,366 to the Department of Revenue Services annually beginning in FY 27 for two Revenue Examiners (\$65,000 for salary and \$27,183 for fringe benefit costs each) to develop, maintain, and post a searchable registry on the department's website.

The Out Years

The annualized ongoing fiscal impact identified above would continue into the future subject to the number of covered short-term rental properties and inflation.

¹The fringe benefit costs for most state employees are budgeted centrally in accounts administered by the Comptroller. The estimated active employee fringe benefit cost associated with most personnel changes is 41.82% of payroll in FY 27.

OLR Bill Analysis**sHB 5536*****AN ACT ESTABLISHING A STATE SHORT-TERM RENTAL REGISTRY.*****SUMMARY**

This bill expands the regulation of short-term rental properties in Connecticut. Among other things, existing law generally (1) requires short-term rental facilitators and operators to collect room occupancy tax and (2) authorizes municipalities to adopt ordinances to regulate the operation and use of short-term rental properties and require their licensure. Starting by January 1, 2027, the bill requires certain short-term rental properties that are not municipally licensed to annually register with the Department of Revenue Services (DRS).

The bill relatedly requires the DRS commissioner to compile the registrations submitted into an online registry and establishes a \$100 fee on each registration towards the administrative costs of establishing, updating, and maintaining the registry. The registry must be posted on the DRS website and be searchable and organized in a way that allows anyone to view the registered short-term rentals located within a given municipality.

To enforce the registration requirement, the bill authorizes the DRS commissioner to impose a civil penalty of up to \$1,000 per violation against any short-term rental operator or short-term rental owner he determines is listing or advertising an unregistered or unlicensed short-term rental.

EFFECTIVE DATE: October 1, 2026

SHORT-TERM RENTAL REGISTRATION REQUIREMENTS

The bill's annual registration requirement specifically applies to

short-term rentals located in Connecticut that are listed or advertised by any (1) short-term rental operator or (2) owner solely through means other than a short-term rental facilitator. Any operator or owner that lists or advertises before January 1, 2027, must register their short-term rental property with DRS, in a form and manner the commissioner prescribes, by that date. To list or advertise on or after that date, the bill requires operators and owners to first register the short-term rental property with the department.

Short-Term Rental Terms

By law, and under the bill, a “short-term rental” is the transfer for consideration of the occupancy in a furnished residence or similar accommodation for 30 consecutive days or less.

A “short-term rental operator” is any person who has an agreement with a short-term rental facilitator regarding the listing or advertising of a short-term rental in Connecticut.

A “short-term rental facilitator” is any person who:

1. during the prior 12-month period, facilitates retail sales of at least \$250,000 by short-term rental operators by providing a short-term rental platform;
2. collects rent for occupancy and remits payments to short-term rental operators, directly or indirectly, through agreements or arrangements with third parties; and
3. receives compensation or other consideration for the services.

A “short-term rental platform” is a physical or electronic place that allows short-term rental operators to display available accommodations to prospective guests, including a store, booth, website, catalog, or dedicated software application.

Registration Filing

The bill requires each short-term rental property to be registered separately and each registration to include the property’s address, the

\$100 registration fee, and other information. For short-term rental operators, registrations must include the operator’s name and contact information and, if the operator is not the property’s owner, the owner’s name and contact information. For owners who list or advertise in a way other than a short-term rental facilitator, registrations must include the owner’s name and contact information. If an operator or owner is a business entity and located out of state, the bill requires the registration to also include the name and contact information of an agent in Connecticut for service of process.

If a registration’s information changes, the bill requires the respective short-term rental operator or owner to notify the DRS commissioner about the change within 30 days after it takes effect.

COMMITTEE ACTION

Finance, Revenue and Bonding Committee

Joint Favorable Substitute

Yea 36 Nay 18 (03/30/2026)