

## **Short-Term Rentals and HOAs**

I.C. § 55-115

(3) No homeowner's association may add, amend or enforce any covenant, condition or restriction in such a way that limits or prohibits the rental, for any amount of time, of any property, land or structure thereon within the jurisdiction of the homeowner's association, unless expressly agreed to in writing at the time of such addition or amendment by the owner of the affected property. Nothing in this section shall be construed to prevent the enforcement of valid covenants, conditions or restrictions limiting a property owner's right to transfer his interest in land or the structures thereon as long as that covenant, condition or restriction applied to the property at the time the homeowner acquired his interest in the property.

Adams v. Kimberley One Townhouse Owner's Association, Inc., 158 Idaho 770 (2015)

Pinehaven Planning Board v. Brooks, 138 Idaho 826 (2003)

Frost Cabins, Inc. v. Windsong Subdivision Property Owners' Association, Inc., Case No. CV-2016-151-C

## **Short-Term Rentals and Local Governments**

I.C. § 67-6539

(1) Neither a county nor a city may enact or enforce any ordinance that has the express or practical effect of prohibiting short-term rentals or vacation rentals throughout the jurisdiction of such county or city. Notwithstanding the foregoing prohibition, a county or city may implement such reasonable regulations as it deems necessary to safeguard the public health, safety and general welfare in order to protect the integrity of residential neighborhoods in which short-term rentals or vacation rentals operate. A short-term rental or vacation rental shall be classified as a residential land use for zoning purposes subject to all zoning requirements applicable thereto.

(2) Neither a county nor a city can regulate the operation of a short-term rental marketplace.

## **Taxation of Short-Term Rentals**

I.C. § 63-1801, et seq.

This act is designed to promote access to short-term rentals and vacation rentals by limiting local governmental authority to prohibit these beneficial property uses, or to specifically target them for regulation, except in circumstances necessary to safeguard public health and welfare. This act is also designed to preserve personal property rights and promote property owner access to platforms for offering their properties as short-term rentals and vacation rentals, and enhancing local tax revenue by permitting platforms to assume tax collection and remittance responsibilities.