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A Comparative Analysis of Accommodation Sharing Legislation of Platform Businesses in South Korea and OECD Countries

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Abstract

Purpose: This study investigated the legal issues and policies on accommodation sharing based on qualitative research and examined how OECD societies establish laws and regulations to legalize accommodation sharing and prevent adverse effects. The purpose of this study is to contribute to the understanding of the different laws and regulations at both the country and city levels and to help better manage accommodation sharing in our society. The ultimate goal of this study is to enhance citizen understanding of platform businesses to minimize unnecessary conflicts. **Research design, data and methodology:** This study conducted a qualitative research by exploring laws and regulations in OECD countries. This study performed comparative analysis of accommodation sharing business' legislation, legal definitions, and operational policies that citizens should necessarily understand for better usage. **Results:** Local ordinances and regulations developed differently based on the situations of local markets and communities, so they are established and improved at the city or country level. **Conclusions:** Each government should consider preparing better policy on accommodation sharing by considering how to secure the housing market for residents with better establishment of new platform businesses and relationships with citizens. This study suggests policy reactions to government as policymakers, guests, hosts, platforms, and communities.

Keywords: Platform Businesses, Policies, Citizens, Accommodation Sharing

JEL Classification Code: M10, M19, K20, K23

1. Introduction

By mediating the massive scale of accommodation sharing from local residents to other travelers, accommodation sharing platform businesses have become strong competitors for traditional accommodation industries.

Despite the benefits to societies such as additional income to hosts and low priced accommodations to guests, the increasing number of accommodation sharing options may cause conflicts with existing industries and incur adverse side effects, including

illegal operations, damage to customers, or quality degradation. Since the large number of short-term accommodation sharing tends to increase the price of real estates and rental fees in the communities (Lee, 2016), many popular cities such as New York, Paris, Amsterdam, and Barcelona experience gentrification due to the hyper-tourism (Bernardi, 2018; Kerr, 2019). In addition, regulations in many cities/countries specify legal issues caused due to complaints about noise from the neighbors, party at their vacation rental properties, broken amenities, etc. (www.igms.com). Therefore, governments are concerned with protecting long-term rental housing and residential environments (Dimitrova, 2019) by preparing laws and regulations. In San

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Francisco, where Airbnb started, the city government enacted the Short-Term Residential Rentals Ordinance in the Chapter 41A of the San Francisco Administrative Code (<http://sf-ca.elaws.us>) in 2014, legalizing short-term rental activities. According to a report by R Street, a nonprofit public policy research institute in the U.S., Moylan (2016) investigated 59 cities in the U.S. and found that 21 cities had frameworks to legalize accommodation sharing for short-term rentals, vacation rentals, and room sharing. Moylan (2016) also mentioned that each city in the U.S. has different laws and regulations such as banning accommodation sharing without hosts or accommodation sharing in limited zones based on the local economy, housing market situations, or political attitudes. Based on these considerations, this study conducted a comparative analysis of laws and regulations in different cities and countries including types of ordinance, the definition of accommodation sharing from the laws, registration, and other regulatory issues for better usage of accommodation sharing platform businesses. The purpose of this comparative study is to contribute to understanding different country-specific laws and regulations and to help establish such laws for other cities and countries where they do not yet exist. The ultimate goal of this study is to help establish accommodation sharing platform businesses in our societies with proper regulations by minimizing unnecessary conflict.

This study applied qualitative research based on laws, regulations, and policies of accommodation sharing across different societies. This study selected countries from 36 OECD member countries by considering places where the largest Airbnb cities are on the AirDNA list (Shatford, 2015), an official organization that collects Airbnb data. The selected countries included Australia, Austria, Canada, Denmark, France, Germany, Italy, Japan, Portugal, Spain, the U.K, and the U.S. For the comparison analysis, this study focused on major capital cities or famous cities among travelers in the case that the countries apply city-level laws and regulations. The research questions for this study regarding accommodation platform businesses are the following: 1) How legal frameworks differ based on city/country, 2) How limits of days differ based on city/country, 3) How taxation differs based on city/country, 4) How penalties differ based on city/country, and 5) How registration differs based on city/country. Therefore, this study investigated governmental policies and local legislation in terms of the legal framework, limits of days, taxation, penalties, and registration in each country/city, by collecting and analyzing contents from various sources such as news articles, research reports, papers, or ordinances. Selected countries developed laws and regulations based on government systems such as central

or local government, local situations such as economic and social factors, land planning, and conditions of local businesses. Therefore, the policies on accommodation sharing varied in different localities. Local governments implemented policies on the regulation of accommodation sharing in areas with high population density and tourism, while other local governments implemented policies on the promotion of accommodation sharing to accelerate the local economy with the tourism business. Previous studies examined certain aspects of policies, such as occupancy regulations and taxation (Kaplan & Nadler, 2015-2016), tax and community benefits (Lee, 2016), and regulations and taxes (Horn & Merante, 2017), therefore, this study explored various aspects related to policies including legal framework, limits of days, taxation, penalties, and registration and various countries and cities. By examining the policies of each country/city, this study theoretically contributed to ways accommodation sharing could be better promoted and properly regulated that were addressed by previous studies on policy procedure (Lee & Cho, 2021; Anderson, 2003; Jones, 1984; Lasswell, 1971). Practically, this study provides implications on citizen relationship management regarding better usage of accommodation platform businesses with proper understanding of policies.

2. Literature Review

The fundamental idea of accommodation sharing is to provide unused rooms or guestrooms to travelers for several days with some amount of money or for free via the online platform. Airbnb becomes very successful accommodation sharing business which was founded in 2008 and currently serves their services almost everywhere over the world, more than 5 million places to stay in more than 81,000 cities and 191 countries (Airbnb.com). Like other sharing economy businesses, room sharing itself is not a new concept in most of countries. In rural farming or fishing villages, the villagers have additional income from short-term room renting to travelers. In many countries, accommodation sharing grows dramatically fast with digital platforms from traditional small homestay or bed & breakfast business because the digital platform matches hosts and guests efficiently; and technology secures the payment and transaction trust (Trivett & Staff, 2013).

In spite of many benefits of accommodation sharing such as low price, social interaction, local authenticity, and homely properties, the voice of concern becomes significant. For instance, when people share accommodation on the platform, they realize that the provided accommodation is not same as the photos on the profile what people expect to have, or both guests

and hosts may experience serious safety and security issues (Guttentag, 2015). Furthermore, accommodation would negatively influence on the small and medium-sized hotel businesses (Zervas, Proserpio, & Byers, 2017). Also, this rapid growth of urban accommodation sharing might lead shortage of affordable long-term rental housing (Lee, 2016). In order to prevent or at least minimize such harm or disadvantages, it is very important to establish the appropriate level of regulation to guide accommodation sharing service to protect customers and for hosts to prepare the services and business (Oskam & Boswijk, 2016). Meantime, the regulation is not only matters of transaction itself, but also it is highly related to the impact on the existing industry and other related markets such as real estate and housing market; and the impact on the local economy, in order to protect the local tenants or residence, based on how to define sharing economy (Lee, 2016; Oskam & Boswijk, 2016). Based on the consideration, this study examines policies and regulations related to the accommodation sharing.

3. Analysis of Policies on Accommodation Sharing in OECD Countries

Unlike existing traditional industries, the sharing economy platform businesses provided services across industries, peer providers, and professional business providers. A unilateral law on the sharing economy cannot control all transactions of the sharing economy across various fields. Therefore, many cities and countries have specified legislation for particular sharing activities in each related field based on the local context. This study conducted the comparative research on laws, regulations, and policies of accommodation sharing across different societies. In terms of methodology, this study applied the cross-country comparisons associated with qualitative and exploratory research that explain the differences and similarities among selected countries (Grand Canyon University, accessed in 2019). This study selected countries from 36 OECD member countries by comparing the countries where the largest Airbnb cities are on the AirDNA list (Shatford, 2015).

3.1. Legal Definitions of Accommodation Sharing

3.1.1. Establishment of Law on Accommodation Sharing in Various Cities and Countries

Governments in various cities have prepared new laws on short-term rental or revised existing laws on housing or tourism in the city or country level to deal

with the existing number of P2P accommodation sharing (Table 1). For example, the San Francisco city government (<http://sf-ca.elaws.us>) introduced the Administrative Code Chapter 41A in 2015, a so-called 'Short-Term Rental Ordinance.' New York City regulated accommodation sharing under several local regulations such as New York Administrative Code for business licensing, the New York State Multiple Dwelling Law (2019, <https://www1.nyc.gov>) for incidental and occasional occupancy, and the New York City Zoning Resolution for transient rental building location (Dobbins, 2017). By building associations with travel industries, some cities such as Barcelona, Rome, and Vienna developed laws and policies of accommodation sharing as a part of their tourism legislation. In the case of Paris, Amsterdam, and Denmark, laws pertaining to both tourism and housing regulate accommodation sharing.

Table 1: Lists of Laws on Accommodation Sharing*

Types	City/Country	Name of Laws
Short-term rental (city level)	San Francisco	San Francisco's Short-Term Rental Ordinance (Administrative Code Chapter 41A)
	London	Private Members' Bill (under the Ten-Minute Rule) Short and Holiday-let Accommodation (Notification of Local Authorities) Bill 2017-19
	New South Wales	Fair Trading Amendment (Short-term Rental Accommodation) Act 2018 (NSW)
	Toronto	Code Chapter 547, Licensing and Registration of Short-term Rentals
Short-term rental (country level)	Japan	Private Lodging Business Act (New Private Lodging Business Act), so-called Japan's 'minpaku' law
Housing (city-level)	New York	NYS Multiple Dwelling Law NYC Administrative Code New York City Zoning Resolution
Tourism (city-level)	Rome	Italy's National Tourism Code and Legislative Decree no. 79 Regional Regulation No. 8 (New regulation of non-hotel accommodation facilities)
Housing and Tourism (city level)	Paris	Articles L.631-7, Construction and Housing Code 324-1 Tourism Code
	Amsterdam	Rules Tourist rental of houses (holiday rental), 2016 Amsterdam Housing Regulation

* Summarized from New York State Multiple Dwelling Law (2019), <https://www1.nyc.gov>, <http://sf-ca.elaws.us>, Novelli (2021), New South Wales Government (2018), Japan Tourism Agency (2017), Novoa (2015), Virtual Procedures Office (2019), www.airbnb.com, van der Zee (2016), <https://www.airbnb.fr/help/article/1228/rome>.

** Languages other than English were translated.

Legislation importantly defined the legality of accommodation sharing and responsibilities of participants such as hosts' registration and taxation, and

data disclosure from the platforms. For instance, the City of Toronto Municipal Code Chapter includes detailed definitions of terminologies related to accommodation sharing, the requirements for registration and licensing, prohibition of unregistered short-term rental procedures to apply for a license or its renewal, complaint procedure, and inspection guidelines (City of Toronto, 2017a, 2017b). Unlike cities with a single law on short-term rentals, the City of New York restricted short-term rentals without hosts to less than 30 days for Class A dwellings (i.e. a multiple dwelling that is occupied for permanent residence purposes) based on the New York State Dwelling law (New York State Multiple Dwelling Law, 2019: <https://www1.nyc.gov>). Accommodation sharing is possible only in the residential area based on the New York City Zoning Resolution, and the New York City Administrative Code (ADC) guided the process of registration and licensing of transient use for short-term rentals to provide accommodation sharing (New York State Multiple Dwelling Law, 2019: <https://www1.nyc.gov>). The importance of legislation is that these laws defined short-term legal rentals for accommodation sharing and distinguished them from illegal transactions.

3.1.2. Legal Status of Accommodation Sharing in Korea

Accommodation sharing in Korea is significantly related to the Tourism Promotion Act and Rearrangement of Agricultural and Fishing Village Act for P2P accommodations (Ministry of Culture, Sports and Tourism, 2019). The Tourism Promotion Act and its enforcement ordinance specify types of peer accommodations such as homestays for foreigners in urban areas and experience of Korean traditional houses ('Hanok') in order to provide a cultural experience (Ministry of Culture, Sports and Tourism, 2019). The Rearrangement of Agricultural and Fishing Villages Act specifies homestays in farming and fishing villages (Ministry of Culture, Sports and Tourism, 2019). Self-caring accommodations in Korea operate with business and legal purposes under different laws. The laws are related to foreign guests, traditional houses ('Hanok'), and location in rural areas, so P2P accommodation sharing for Korean domestic travelers in urban areas has not been defined under any law (Ministry of Culture, Sports and Tourism, 2019). Accommodation sharing in urban cities in Korea has operated under the Tourism Promotion Acts (Ministry of Culture, Sports and Tourism, 2019). Prior to newly updated policy, accommodation sharing via platforms such as Airbnb fell under the law of homestays for foreign travelers, which prohibited Koreans from using accommodation sharing services via platforms legally in Korea. Except for the experience of traditional houses in Korea, some accommodation

sharing types such as use of entire house without hosts are still illegal in Korea. However, the distribution of Airbnb in Korea showed that the majority of registered accommodation sharing is entire house sharing (Cho, 2020). The Airbnb data provided by AirDNA in Korea showed that the sharing of entire houses is about 56% (41,213 houses registered), the types of private room is 37% (26,706 rooms registered), and types of shared room is 7% (5,226 rooms registered) of total registered accommodations in 2018 (73,145 registered accommodations) (Lee & Cho, 2021). Therefore, the government should prepare revised laws on accommodations for Koreans and regulations against illegal accommodation sharing by considering various issues such as host and property qualifications, possible conflicts with other current laws related to housing and health. The policy instruments to secure and improve the reliability of accommodation sharing would be established based on legal background, so appropriate legislation is most fundamental. Table 2 lists types of accommodation sharing in Korea.

Table 2: List of Accommodation Sharing Types in Korea (Ministry of Culture, Sports and Tourism, 2019)

	Homestay for foreigner in urban areas	Traditional Korean houses	Homestay in farming and fishing villages	Homestay in urban areas (Modified)
Law	Tourism Promotion Act **		Rearrangement of Agricultural and Fishing Villages Act ***	Tourism Promotion Act
Target	Foreign travelers	Both Korean and foreign travelers		Koreans
Property	House, apartment A sort of multiple dwellings (equal to or smaller than 230 m ²)	Hanok only	House (equal to or smaller than 230 m ²)	House only (will be specified)
Portion of property	Partial	Entire/ Partial	Partial	Partial
Host	Primary residents *	No need to present during guests' stay An owner or main tenants	Primary residents *	
Days of Limit	No specific day limit			180 days
Location	City	None specified	Farming/ fishing village	City

*. A primary residence is one where a person actually lives in the residential property to share.

**. Ministry of Culture, Sports and Tourism (2019) Enforcement Decree of the Tourism Promotion Act.

***. Ministry of Agriculture, Food and Rural Affairs, and Ministry of Maritime Affairs and Fisheries (revised 2013 and 2019). Rearrangement

of Agricultural and Fishing Villages Act. Retrieved from National Law Information Center.

3.2. Analysis Policies on Accommodation Sharing

According to the legal perspective, various terms describe accommodation sharing such as short-term rental, furnished tourist property rental, private holiday rental, local lodging, tourist accommodation, or private lodging. For example, the San Francisco Rental Ordinance (Administrative Code Chapter 41A; <http://sf-ca.elaws.us>) defined short-term residential rental is a rental of all or a portion of a home for periods of less than 30 nights (<http://sf-ca.elaws.us>). Definitions of accommodation sharing in different cities or countries are specified based on the following: i) an actual residential property; ii) the entire property or a portion of the house such as private rooms; or iii) days of rental. The definitions are summarized in

Table. The legal definitions are classified accommodation sharing from long-term residential rentals or existing accommodation businesses such as hotels and hostels. The definition of accommodation sharing specified the person who can provide (permanent residents), types of available properties (e.g., primary or secondary residence, types of properties such as house, villa, apartment), and the number of days of operation for short term rentals (shorter than 28 nights, 30 nights, or 90 nights). Most of the definitions emphasized restriction of consecutive days of rental for accommodation sharing. According to the defined period, a single booking for more than 30 consecutive days or other number of days is considered as general housing rental business, not types of accommodation sharing. Furthermore, in the case of Paris, accommodation sharing is categorized based on taxation, conditions of furnished accommodations, quality of bed & breakfasts, primary or secondary residence, etc. (<https://www.airbnb.fr>). In the case of San Francisco, citizens who are willing to operate short-term rentals must be the permanent resident who is required to reside at least 275 nights a year in the unit where to host short-term rentals (City & County of San Francisco, 2016, 2017). Accommodation sharing is also defined based on different legal grounds to protect the local housing market and tourism.

Table 3: List of Definitions of Accommodation Sharing

City/Country	Definition
San Francisco	A short-term residential rental is a rental of all or a portion of a home for periods of less than 30 nights (City & County of San Francisco, 2016, 2017)

New York	In New York City, the term 'short-term rental' refers to renting for any period shorter than 30 days (New York State Multiple Dwelling Law, 2019)
London	If individuals are considering letting the property for fewer than 90 consecutive nights , but the cumulative total of all short-term lets of the property exceeds 90 nights in the same calendar year (i.e. 1 January to 31 December), hosts will need planning permission (City of London, 2019)
Cataluña/ Barcelona	A tourist dwelling is one that is offered, by the owner, directly or indirectly, to third parties, for a price for periods of time equal to or less than 31 days (Novoa, 2015). It must be legalized by the corresponding city council (Novoa, 2015)
New South Wales	A commercial arrangement for giving a person the right to occupy residential premises for a period of not more than 3 months at any one time (New South Wales Government, 2018)
Toronto	All or part of a dwelling unit used to provide sleeping accommodations for any rental period that is less than 28 consecutive days in exchange for payment and includes bed and breakfasts but does not include hotels or motels (City of Toronto, 2017a and b)

Compared to the definition of terms similar to accommodation sharing such as short-term rental, home-sharing, vacation rental, and private lodging in various countries, accommodation sharing offered by platform businesses in Korea is defined based on the status of primary residence, a proportion of sharing space, and days of rentals. For instance, the City of San Francisco defines a short-term rental as a rental of all or a portion of homes for periods of less than 30 nights by permanent residents (City & County of San Francisco, 2016, 2017). In Korea, most accommodation sharing laws prohibit entire house sharing. Hosts should stay with guests while they stay at their property, except when staying at the Korean tradition house (i.e., Hanok). The government also regulates illegal accommodation sharing for fair competition with existing industries such as hotels and for the protection of guests with secured accommodations.

3.3. Policy on Business Registrations/Permits/Certificates for Legal Operations

Business registration is necessary to hosts of accommodation sharing, for which each city or country has different regulations in terms of permits, certificates, or licenses (

Table. Registration helps assure the guests stay in proper places and to supervise hosts efficiently whether they provide legal operations as well as proper tax reporting.

In San Francisco, the city government asks hosts to obtain both a business registration certificate from the Office of the Treasurer & Tax Collector and a short-term rental host certificate from the Office of Short-Term Rentals (City & County of San Francisco, 2016, 2017). The Danish government requires registration if hosts provide entire properties for primary and secondary residences, but not if they offer private rooms for short-term rental (www.airbnb.com). The scope of registration is also related to the definition of accommodation sharing on the laws. In the case of London, only renting an entire home for more than 90 days in a year requires permit (Novelli, 2021).

For the process of registering short-term rentals, hosts need to check the purpose of the properties such as buildings. For example, in New York, the building should be titled as transient use for accommodation sharing; otherwise, the hosts or owners should change from long-term residential properties to transient rental use (New York City Administrative Code, 2021). Both in New York in the U.S. and New South Wales in Australia, multiple dwelling as buildings with numbers of households are restricted to operate accommodation sharing (New York City Administrative Code, 2021; Australian Business Licence and Information Service, 2019). Compared to other countries, Japan has relatively easy processes to register and operate accommodation sharing under the newly introduced laws on private lodging (Japan Tourism Agency, 2017). Hosts in Japan are required to register a private lodging service whether the property is primary or secondary residence, regardless of property types such as a house, apartment, or other types (Japan Tourism Agency, 2017). Hosts of P2P accommodation sharing in Korea have to be registered in municipality offices. In the case of homestay for foreign travelers in urban areas, the current regulation states that hosts are required to submit application forms with business plans and documents related to the properties (Ministry of Culture, Sports and Tourism, 2016).

Table 4: List of Required Registrations

City/Country	Registration/Permit/Certificates
San Francisco	Obtain a Business Registration Certificate from the Office of the Treasurer & Tax Collector and obtain a host certificate (valid for 2 years) from the Office of Short-Term Rentals (City & County of San Francisco, 2016, 2017)
New York	A change of occupancy from long-term residential to transient rental use requires amendment of the certificate (New York City Administrative Code, 2021)
Paris	Registration is not necessary if only offering private rooms for short-term rental, but is necessary if renting an entire property, or if the property is a primary or secondary residence (www.airbnb.com, 2019).

London	London lets up to a total of 90 nights per calendar year without planning permission (Novelli, 2021).
Cataluña/ Barcelona	Short-term rents must obtain a license ("Cèdula d'habilitat" certificate) for the concept of housing for tourist use from the City Council (Cromarty & Barton, 2018), although no new licenses have been issued since 2014 (Cromarty & Barton, 2018).
New South Wales	Require this registration if intend to establish or operate short-term accommodation (Australian Business Licence and Information Service, 2019).
Amsterdam	Tourist rentals (holiday rental and bed & breakfast) need to be registered at the municipality office. (Amsterdam Local Government System, 2019)
Istanbul	Airbnb hosts in Istanbul must have a tourism operation license (Murray, 2018). Hosts must either get the approval of everyone in the building or register the flat as a workplace, rather than a residence (Murray, 2018).
Toronto	No person shall carry on the business of a short-term rental operator unless they have registered as such with Municipal Licensing and Standards based on the City of Toronto Municipal Code Chapter 547, Licensing and Registration of Short-term Rentals (City of Toronto, 2017a, b).
Portugal	Requires registering properties with the authorities as a Local Lodging establishment (Alojamento Local) (Turismo de Portugal, 2019)
Japan	A person who intends to operate a private lodging business is required to notify the prefectural governor or similar, stating an intention to operate such business (Japan Tourism Agency, 2017).

According to the registration process in several countries, each society has different levels of registration requirements. In Korea and New York, only portions of residential properties are legally permitted such as private room sharing with business registration numbers and are required to be registered. Unlike Korea, private room sharing is not required to obtain legal consents or permits from municipal governments in many cities such as Paris or Berlin. Many governments mandate registering only entire house sharing. In Korea, P2P accommodation sharing is not restricted by the Public Health Acts (Ministry of Culture, Sports and Tourism, 2019), while other hospitality business is controlled by the regulation.

3.4. Policy on Operating Days

Most policies on accommodation sharing regulates the number of operating days with rationales such as protection of commercial purpose. Therefore, the definition of accommodation sharing specifies the maximum days of operation (Table 5). For instance, in

Korea, maximum operation days for the homestays for Koreans in urban areas is 180 days. The maximum operating days are often defined based on whether the properties are a primary or secondary residence and whether the shared space is an entire property or a proportion of properties. In Paris, citizens occasionally rent out their homes, regardless of primary or secondary residence and also regardless of whether they rent one or a few rooms or the entire place (www.airbnb.com). In the case of a primary residence, a host can provide accommodation sharing for a maximum of 120 days in a year, while in a secondary residence, a host can provide the service for an unlimited number of days (www.airbnb.com). Some governments have a flexible policy to control maximum operating days by considering the supply and demand of tourist accommodations and the condition of housing markets (Füller & Michel, 2014; Wachsmuth & Weisler, 2018).

Entire house sharing is more strictly regulated than private room sharing based on issues with the existence of a host. In London, hosts can provide entire properties for a maximum of 90 days in a year, but can offer a portion of the properties such as room sharing for unlimited days (Novelli, 2021). In Sydney, a host may use their residence for short-term holiday letting the whole year if a host presents, but it is possible to provide short-term letting up to only 180 days if a host is not present (Keighran, Abba, & Prime, 2018). In Toronto, a host can provide an entire unit rental for no more than 180 days, but can provide one or more rooms in a property for an unlimited number of nights per year (City of Toronto, 2017a, b). However, entire house sharing is completely banned in some other cities such as New York. Accommodation sharing in New York is legally permitted only if hosts are present during guest stays (New York State Multiple Dwelling Law, 2019: <https://www1.nyc.gov>). However, in Japan, hosts can provide the services only for 180 days with registration regardless of the portion of sharing properties (Japan Tourism Agency, 2017). Cities and countries such as Portugal have no restrictions on maximum operating days, so hosts in these countries can operate accommodation sharing for unlimited days as long as they complete adequate registration or hold qualified permits (Turismo de Portugal, 2019).

Table 5: List of Maximum Days of Accommodation Sharing

City/Country	Number of Days
San Francisco	Rent all or a portion of the unit for less than 30 consecutive nights without host for a maximum of 90 nights per calendar year. Rent for less than 30 consecutive nights with host for an unlimited number of nights per calendar year. (City & County of San Francisco, 2016, 2017)

Paris	All hosts across the country can share their primary residence for up to 120 nights of the year, no matter where they live, while secondary residences have different restrictions (Novelli, 2021).
London	Short-term rent entire home for 90 days per calendar year without a permit. No limit to number of days renting out a portion of own home (Novelli, 2021).
Cataluña/ Barcelona	Habitatge d'ús turístic (HUT: Tourist accommodation): periods equal to or less than 31 days for a maximum period of 4 months per year (not consecutive) (Novoa, 2015)
Madrid	Business registration required for a holiday rental for more than 90 days (O'Sullivan, 2019).
New South Wales	If hosts are present, they may use their home for short-term holiday letting all year. When the host is not present, the residence may only be used for short-term holiday letting up to 180 days in Greater Sydney (Keighran, Abba, & Prime, 2018).
Amsterdam	Entire home (holiday rental) for a maximum of 30 nights per calendar year from January 2019 (Amsterdam Local Government System, 2019).
Toronto	No operator shall rent a property as an entire-unit rental for a total of more than 180 nights per calendar year and operators can rent one or more rooms in a unit and one secondary suite for an unlimited number of nights per year (City of Toronto, 2017a, b).
Munich	Homeowners are prohibited from entering into short term leases for a total period of more than eight weeks in a calendar year unless they obtain prior approval from city authorities (Barabash, 2018).
Japan	Lodgings at a private house for a fee, the use of which not to exceed 180 days per year (Japan Tourism Agency, 2017).

3.5. Policy on Taxation

Accommodation sharing provides global services via platforms associated with international laws and tax policies in terms of platform booking and bank transfer (Aslam & Shah, 2017). For example, a host in Korea provides accommodation sharing to guests from other country via online platforms such as Airbnb and earns accommodation fees from guests with overseas bank transfers or foreign credit cards. According to this process, the tax authority imposes a tax on each source of revenue, including income tax on hosts, corporate tax on platforms, and tourist tax on guests. Accommodation sharing may impose city taxes, national taxes, or both by applying a flat rate or progressive tax rate, based on the number of operating days or total amount of revenue from registered accommodation sharing (www.airbnb.com; Waisman, 2018). In San Francisco, the city government applies a flat tax rate of 14% per the Transient Occupancy Tax (TOT) to hosts' earnings (City

& County of San Francisco, 2017). In Barcelona, the income from accommodation sharing must be added to total taxable income at tax rate from 24% to 45%, depending on total annual taxable income. (www.airbnb.com). In Paris, hosts who earn more than 23,000 euros per year are considered a business provider. Unlike countries applying a flat tax, hosts of accommodation sharing in Korea are required to pay both general taxes and local taxes at a progressive tax rate per total income tax bracket (www.airbnb.com).

Table 3.5 List of Tax Policies of Accommodation Sharing

City/Country	Tax Policy
San Francisco	San Francisco collects a 14% tax on the amount they earn from their guests, called the "Transient Occupancy Tax (TOT)" (City & County of San Francisco, 2017).
London	Citizens are liable to pay council tax in its entirety if you are short-term renting, even if currently exempt or have a council tax discount (Novelli, 2021). Aside from the 90-day limit, the other key part of the regulation around short-term rentals in greater London is that a host is liable for council tax for the nights they rent their homes out for (Novelli, 2021).
Paris	Income from directly or indirectly leased furnished property is considered industrial and commercial income for the purposes of income tax, and this taxable income may be subject to income tax, corporate tax, and property tax. (www.airbnb.com)
Cataluña/ Barcelona	If the owner is a resident in Spain for over 183 days per year, they will be required to register as "Autónomo" or "self-employed" and pay Social Security contributions. The current flat income tax rate in Spain ranges from 24% to 45% depending on total annual income (www.airbnb.com).
Denmark	For permanent residences with earnings before tax increase from 24,000 to 28,000 kroner and for those renting our summer homes, the tax-free allowance is 40,000 kroner (Scanpix, 2018).
Toronto	The laws require hosts for short-term rentals to have a permit and pay a hotel tax (Municipal Accommodation Tax (MAT) of 4 percent (McQuigge, 2017; City of Toronto, 2017a, b).
Vienna	The Vienna Tourism Promotion Act of September 2017 governs the collection of local taxes (city tax). Where an individual earns income in Austria, they will likely be required to pay a percentage of tax on this income to the Austrian Tax Authority (national tax). Austria has a progressive tax rate ranging from 0% to 55% (www.airbnb.com).

3.6. Policy on Fines and Penalties

In order to prevent illegal accommodation sharing and misconduct, each government can impose heavy fines and penalties. Such fines and penalties based on laws

related to accommodation sharing can function as a strict policy instrument to regulate illegal practices in accommodation sharing. For example, inappropriate advertisement of a Class A multiple dwelling (i.e. housing for permanent residence only) in New York can be charged fines from 1,000 to 7,500 dollars (New York State Multiple Dwelling Law, 2019). If any host fails to comply with regulations such as exceeding maximum days, the French government imposes fines on individual hosts from 5,000 euros to 10,000 euros, and on the platforms from 12,500 euros to 50,000 euros (République Française Gouvernement, 2018). In 2016, the Barcelona city government fined Airbnb 600,000 euros for advertising unlicensed flats on their platform (Burgen, 2017). According to illegal or non-registered accommodation sharing, local governments in Korea impose administrative measures such as suspension, penalties, or registration revocation (Ministry of Culture, Sports and Tourism, 2016).

Table 7: Examples of Collecting Fines or Penalties

City/Country	Fines and Penalties (examples)
San Francisco	Penalties of at least \$484 per day for each unit in violation; \$968 per day per unit for a 2nd violation, and escalating penalties repeat violations (City & County of San Francisco, 2017).
New York	Fines from \$1,000 to \$7,500 to the person who is responsible for the advertisement of a Class A multiple dwelling, generally a building with three or more permanent residential units for rent for less than 30 days (New York State Multiple Dwelling Law, 2019).
Paris	Fines for individual owners can range from 5,000 to 10,000 euros, with those for platforms ranging from 12,500 to 50,000 euros when the tourist rental is abusive or fails to comply with regulations (most often, this concerns cases where the rental period exceeds 120 nights a year or where accommodations that could be rented out remain empty) (République Française Gouvernement, 2018).
London	Hosts need to report every booking within 10 days after guests arrive, or their registration number is invalidated and they are subject to fines of up to EUR 500,000 (Novelli, 2021).
Cataluña/ Barcelona	Cross-referencing licenses with a property advertised online, fines of up to €60,000 (Burgen, 2017). Fine to Airbnb €600,000 for continuing to advertise unlicensed flats on its platform in 2016 (Burgen, 2017).
Australia	Companies that breach the code of conduct or the strikes policy will face significant financial penalties, including fines of up to \$1.1 million for corporations and \$220,000 for individuals (Visentin & Smith, 2018).
Portugal	Owners failing to comply with the AL law – for example, a property accommodating more guests than legally allowed or falling short of hygiene or safety standards – now

	face heftier fines, which have been raised from €2,500 to €4,000 in the case of individual owners, and from €25,000 to €40,000 if the property is owned by a company (Bratley, 2018).
Berlin	Homeowners without a permit will incur a fine of up to €100,000 (about US\$112,000) and the maximum penalty for breaking the rules has been multiplied by five, to a potential fine of €500,000 (\$617,000) (O'Sullivan, 2019).

3.7. Other Policy Issues

Most accommodation sharing is located in residential areas; therefore, laws and regulations should take into account the impacts on the community due to floating populations for accommodation sharing. Governments establish more regulations including restrictions on other uses of properties, the maximum number of guests, subletting, or multiple listings as well as dealing with public complaints. Therefore, there are other issues related to policy concerns about accommodation sharing. First, the usage of accommodation sharing is restricted to residential use. Other uses such as ceremonies, conferences, or meetings are prohibited. Airbnb monitors reservation status to minimize improper use, and an ordinance of the City of San Francisco clearly states the regulations regarding such misuses because such events may cause noise and other inconvenience to neighbors (www.airbnb.com). The Berlin city government encourages neighbors to report illegal accommodation sharing (O'Sullivan, 2019). In Australia, a 'two strikes and you're out' policy regulates inappropriate behavior of guests and hosts occurring more than two times in two years, after which such guests and hosts are banned from all short-term holiday platforms for five years (Keighran, Abba, & Prime, 2018). Second, regulating the maximum number of guests for each accommodation sharing prevents excessive accommodation sharing. In San Francisco, hosts cannot offer accommodation to more than five individuals at the same time (City & County of San Francisco, 2017). In addition to the number of listings, the restriction on the maximum number of guests regulates excessive accommodation sharing and prevents changing properties from residential to commercial use. Third, the government also has initiated a campaign about host and guest etiquette for accommodation sharing. The rules for being a 'good neighbor' makes hosts meet of health and safety regulation, including noise, garbage, and parking protocols (Waisman, 2018). With such efforts, hosts can provide clean and safe accommodations, guests show respect for local rules and culture, and the neighbors might have positive attitudes toward accommodation sharing in their communities. Fourth, the housing laws

prohibit subletting without consent from the homeowners in many cities and countries. In San Francisco, the city government sends a courtesy notice to the owners to inform them about the applying for short-term rentals (City & County of San Francisco, 2017). In New York, the hosts of accommodation sharing as main tenants should obtain consent from the owner because residential leases are prohibited from subleasing without the landlords' permission in New York, as well as in London (Cromarty & Barton, 2018; New York City Administrative Code, 2021). Furthermore, in some areas, the government advises that short-term rental hosts should inform the neighborhood about the operation of accommodation sharing. For properties located in specific areas like the so-called Ph-1(D) zoning districts in San Francisco, hosts should send a notice with name and address to all property owners and residential tenants who live within 300 feet of the unit for short-term rental (City & County of San Francisco, 2017). Fifth, accommodation sharing continually evolves with various other services. The Sharing Economy Associate Japan (SEAJ) (2017) provides the official sharing economy trust mark based on model guidelines formulated by the Cabinet Secretariat IT Strategy Office Sharing Economy Association of Japan. By applying the system, the government can provide opportunities for local citizens to express their opinions about accommodation sharing with respect to specific conditions of local markets. Local governments in Korea conduct campaigns to introduce sharing activities and the benefits of participating in a sharing economy, because Korea is still in its initial stages. However, public campaigns are required to introduce etiquette for guests and hosts in legalized accommodation sharing in Korea.

According to the property types in urban areas, local governments in Korea need to consider the types of housing, the status of ownership, and other related issues when they prepare rules and regulations. For instance, many multiple dwellings are located in densely populated residential areas, so more detailed regulations and guidelines for operating accommodation sharing are required. Registered Airbnb accommodations are highly concentrated in specific areas in Korea such as Seoul, Busan, and Jeju. Therefore, there are possibilities of expected overheated areas for highly commercialized accommodation sharing and impacts on the housing market in these areas. Therefore, local governments should consider special zoning policies to allow or restrict accommodation sharing. Current regulations for homestays for foreign travelers in urban areas permit services at houses, apartments, and other multiple-family houses so that accommodation sharing bears the risk of causing inconvenience to neighbors. Hosts should obtain consent from homeowners or neighbors to

operate accommodation sharing particularly in apartments. In terms of safety and hygiene regulation, the types of homestay in Korea as accommodation sharing are not subject to the Public Health Control Act (Ministry of Culture, Sports and Tourism, 2016), so local governments try to inform hosts about proper guidelines to maintain a certain level of safety and hygiene quality. Also, government officers are responsible for field inspections and supervision. Due to safety concerns and prohibitions on entire house sharing, governments emphasize the importance of hosts' existence, while the start-ups for property management insist that security technology and professional administration services can replace the roles of hosts during the guests' stays. These various policies and regulations in many cities and countries help to prevent risks and difficulties in the accommodation sharing market in countries where accommodation sharing is developing rapidly. Proper policies and regulations will provide an opportunity to maintain stable markets, provide reliable service, and minimize adverse effects from new businesses. The comparative analysis of policies and regulations in Korea and other countries are summarized in Table 8.

Table 8: Summary of the Comparison: Korea vs. Other Countries*

	Korea	Examples from Other Counties
Related Laws	Tourism Promotion Act: Homestay for foreigner in urban areas (Old) Tourism Promotion Act (Revised): Homestay for Korean in urban areas: Local residents who live in cities provide portions of their primary houses as accommodations for other Korean guests	Mainly laws on housing or tourism San Francisco, Short-term Rental Ordinance New York: Administrative code, dwelling law, zoning resolution. Italy: National Tourism Code. Paris: Constriction and housing code, Tourism Code.
Registration	Submit application forms with business plans and documents related to properties. Registration certificates are issued	Obtain a business registration, certificate, or license. Obtain the consent of the local council
Day Limits	(Proposed) 180 days in maximum (Homestays for Koreans in urban areas)	San Francisco: 90 days for entire homes Paris: 120 days for entire homes Part of house: normally unlimited days

Tax	Income from the homestay is added to consolidated income taxes. Differential tax rates are applied to total taxable income.	San Francisco: 14% of transient Occupancy Tax; Rome: 21% of the flat rate; Barcelona: self-employed, different rate based on the income bracket
Fines & Penalty	Local governments in Korea impose administrative measures such as suspensions, penalties, or registration revocation in the case of illegal or non-registered accommodation sharing.	San Francisco: \$484 per day for each unit, \$986 per day for 2nd violation; Barcelona: fine €600,000 to Airbnb

* Summarized from Ministry of Culture, Sports and Tourism. (2019), New York State Multiple Dwelling Law (2019), <https://www1.nyc.gov>, <http://sf-ca.elaws.us>, Novelli (2021), Japan Tourism Agency (2017), Novoa (2015), Virtual Procedures Office (2019), www.airbnb.com, van der Zee (2016), <https://www.airbnb.fr/help/article/1228/rome>

4. Policy Reactions

4.1. Necessity of Laws and Policies on Accommodation Sharing

This study investigated the legal issues and policies regarding accommodation sharing based on qualitative research and examined how OECD societies establish laws and regulations to legalize accommodation sharing and prevent adverse effects. Local ordinances and regulations developed differently based on the situations of local markets and communities; therefore, rules and regulations are established and improved at the city or national level. In terms of the legality of accommodation sharing, lawmakers considered better policies such as permitting entire house sharing in the case of Korea. Under previous laws, Koreans were not allowed to use homestays in urban areas since accommodation sharing via platforms was regulated by the law as applied to foreigners. However, statistics from Airbnb showed that approximately two-thirds of guests were Korean in 2018 (Cho 2020; Lee & Cho, 2021). Furthermore, entire house sharing is not allowed by law in most cases, although more guests prefer entire house sharing. Many cities in various countries legally permit entire house sharing with limits on maximum operation days and maximum number of guests. Accordingly, registered accommodation sharing under the laws on homestays cannot provide entire houses without hosts during the guests' stays in some cities and countries. In order to provide accommodation sharing, hosts should be

registered as accommodation businesses and hold qualifications such as safety and facility standards, as well as several other operational requirements in most cities and countries. Every government should also consider actual usage of P2P accommodation sharing in the market and provide the legal background to regulate illegal businesses and protect business opportunities for peer participation in accommodation sharing and the sharing economy. The governments and legislatures should endeavor to improve legal and administrative systems by developing services in accordance with citizens' needs for accommodation sharing while minimizing the negative effects on local communities due to influx of guests and contributing to the local economy instead of retaining existing laws.

According to legal policies, governments should focus on policy directions as follows: i) economic benefits by promoting new industries; ii) securing the housing market for residents and preventing gentrification due to high dense accommodation sharing in specific areas; iii) maintaining fair competition between accommodation sharing and existing traditional accommodation businesses; and iv) customer protections. The government should improve the reliability of accommodation sharing by preventing illegal transactions per regulation and encouraging the use accommodation sharing under the promotion policies. The government should also cooperate closely with other participants in accommodation sharing including platform providers, hosts, guests, and communities. Cooperation improves the efficiency of policy implementation and reduces the burdens of administrative expenses and civil service.

4.2. Necessity of Cooperation between Government Policy and Platforms

One of the characteristics of accommodation sharing is that it provides global services to both foreign and domestic guests and hosts via business platforms. Therefore, platform providers should follow the laws and regulations in each city or country in cooperation with different government policies. By applying the laws and regulations in each region, the platform can filter out illegal accommodation sharing. A study by Tuttle (2018) also addressed that working with platforms could be very beneficial and provide cities with the proper system to regulate and protect public interests. By cooperating with regulation about illegal transactions such as property restrictions and multiple listings by a single host, the platforms can effectively regulate and eliminate the chance of guests' accessing illegal accommodations. For instance, if Airbnb in the U.S. displays P2P accommodations within the maximum operating days, listings of accommodations sharing

would not appear beyond those available operating days. Platforms would also become an appropriate channel for hosts by complying with laws and regulations and following government guidelines on how to maintain hygiene and security. With government controls, policies on promotion and regulation through platforms can be effective and decrease the burdens of administrative expenses. Therefore, the government should establish a legal and administrative background to build close cooperative systems with platform providers.

4.3. Necessity of Cooperation between Government Policy and Hosts

Individual hosts are actual service providers of accommodation sharing, while platforms are intermediaries between guests and hosts. In order to get rid of illegal and non-transparent transactions and to promote accommodation sharing, hosts should be aware of the relevant laws and regulation and guidelines provided by governments for proper operation. Although hosts acknowledge rules and guidelines provided by business platforms, government officers might not be able to monitor and inspect every accommodation sharing. Therefore, self-regulation with respect to guidelines would be efficient management of accommodation sharing. Therefore, hosts can cooperate proper promotion of accommodation sharing by highlighting its great benefits such as improved interactions between hosts and guests and offering better services. In doing so, the business model of accommodation sharing could be differentiated from other hospitality services, and guests also expect different service options for accommodation sharing. Governments can also promote the benefits and advantages of P2P accommodation sharing.

4.4. Necessity of Cooperation between Government Policy and Guests

Governments and platforms focus on customer protections by improving trust in accommodation sharing. Government attempts to regulate based on laws closely work with platform providers to screen illegal transactions caused by transactions taking place on accommodation sharing business platforms. Governments should publicize legal forms of accommodation sharing, therefore, preventing guests from accessing any unintended illegal accommodations. Lee (2019) found that only 30% of survey respondents know whether the laws and regulations of accommodation sharing might be different in each society. Despite efforts of government and platforms,

guests also need to make effort to understand proper usage of accommodation sharing. If the guests are aware of any illegal transactions, it would be reported to the platform and governments to prevent any future harmful effects. The guests staying at accommodation sharing in residential areas help contribute to the local economy, while accommodation sharing might cause inconvenience to local residents in the communities. Therefore, guests should be aware of the need to protect local culture and understand regulations while they stay in any local market by using accommodation sharing. Governments might conduct public campaigns by focusing on such issues regarding possible problems caused between local residents and guests.

4.5. Necessity of Cooperation between Government Policy and Local Communities

Better understanding of local residents in community toward business platforms helps accelerate the usage of accommodation sharing and increases economic benefits to local economies. The government should support a communication channel to help local residents report any illegal usages of accommodation sharing and prevent damage to the community and guests. The hosts should obtain consent from local residents and inform their neighbors about their operation; otherwise, conflicts and complaints might arise from local communities. The governments should impose proper regulations to protect local communities and conduct public campaigns to build social consensus as to how to understand accommodation sharing business platforms. By considering the importance of policy, this study highlights the necessity of cooperation among all stakeholders in accommodation sharing, including platforms, hosts, guests, and local communities from a social welfare perspective.

5. Conclusion

Accommodation business platforms such as Airbnb and Homeaway provide global service by connecting citizens across the world, while laws and regulations on accommodation sharing are not recognized by global users. For instance, the legal status of sharing entire houses or proportions of houses could be different for each city or country. Additionally, the increasing number of accommodation sharing and illegal multiple listings by individual hosts might cause significant losses for traditional hospitality businesses such as hotels, hostels, and resorts. Policymakers should be concerned about the legal status of accommodation sharing in each society by considering diverse aspects.

This study emphasizes that the importance of legal status under laws and regulations has significant impacts on existing businesses, communities, and other stakeholders in accommodation sharing by examining laws and regulations in OECD countries. The discussion of laws and regulations of accommodation sharing has become necessary to prevent the illegal use of accommodation sharing. Due to the lack of legal background and social consensus, this study highlights different regulations and the necessity of laws and regulations in accommodation sharing.

This study conducts a comparative analysis of laws and regulations of accommodation sharing in various countries, including legislation, registration, taxes, penalties, and other regulatory issues. Based on the analysis of laws and regulations in OECD countries, this study provides a thought-provoking opportunity to highlight cooperation with stakeholders of accommodation sharing, including lawmakers, the government as policymakers, guests, hosts, platforms, and communities. Lawmakers establish and amend laws based on the social consensus on accommodation sharing. Based on the legal background, the government prepares public policies to promote business and regulate illegal transactions. Hosts improve their services under the laws and regulations, while platforms work closely with hosts to develop their system and filtering schemes for guest convenience. The close collaboration among all participants in accommodation sharing can contribute to economic growth in society through individual participation and minimize adverse effects.

Accommodation sharing can be a starting point for integrating various sharing activities, and this integrated service can provide a variety of choices to citizens based on their preferences. Due to mesh technology, citizens with mobile devices are easily connected with online services that rent products and services instead of ownership. Citizens also prefer using customized and integrated services based on their needs. Accommodation sharing has already provided combined services in addition to accommodations, therefore, it might help local tourism in communities. These integrated services with proper laws and regulations can yield can have potential benefits by cooperating with central and local governments in connecting with tourism resources.

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