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State Preemption vs. Municipal Home Rule in U.S. Short-Term Rental and Lodging Statutes: Florida F.S. § 509.032, Arizona A.R.S. § 9-500.39, Tennessee T.C.A. § 13-7-601, and Idaho I.C. § 67-6539 Across 171 Regimes

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Abstract. Coding 171 enacted visitor-levy and rental laws (125 U.S. peer gateways) reveals how statutory grandfather shields in Florida and Tennessee, license-revocation pivots in Arizona, and Auditorium/Beach TDT stacks shape local revenue when states preempt outright STR bans. Empirical highlights: 4 Core States (Flagship statutory STR ban-preemption frameworks coded side-by-side (FL, AZ, TN, ID) across 171 enacted global regimes); 11% – 13%+ (Combined coastal & resort lodging tax stacks in preemption states (Sarasota, Clearwater, Myrtle Beach, Outer Banks, Coeur d'Alene)); 125 U.S. Cities (Pre-built 10-peer municipal fiscal benchmarks now live in MTRI Open Statutory Dataset v15.0 (171 total regimes)).

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4 Core States	11% – 13%+	125 U.S. Cities
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1. Why preemption states shift local governments from zoning bans to fiscal and safety levers

Across the United States, municipal regulation of short-term vacation rentals divides sharply along state preemption lines. While home-rule jurisdictions in New York, California, Colorado, and Massachusetts deploy numerical permit caps, primary-residence mandates, and census-tract prohibitions, legislatures in Florida, Arizona, Tennessee, and Idaho bar cities and counties from prohibiting short-term rentals or restricting stay durations solely based on rental classification.[1]

Expanding the Meridian Global Visitor Charges & Caps Dataset to Version 15.0 (171 enacted regimes and 125 pre-built U.S. municipal peer pages) reveals that preemption does not leave resort jurisdictions fiscally passive. Instead, affected cities and counties pivot decisively toward three legally insulated instruments: (1) defending pre-preemption zoning text under statutory grandfather clauses, (2) enforcing nuisance, occupancy, and life-safety registration fees, and (3) layering high-yield 5-to-6-percent county Tourist Development, Occupancy, or Auditorium District lodging taxes dedicated to coastal renourishment and convention infrastructure.

Table 1. State STR preemption rules, grandfathered shields, and enacted coastal/resort tax stacks across 8 newly coded gateways (2026)

Jurisdiction	Enacted Tax Stack	State Preemption Statute	Grandfather / Local Tool	Primary Earmark	Primary Statute
Sarasota County, FL	13.0% (6% TDT+7%)	F.S. § 509.032(7)(b)	Pre-2011 30d / 7d reg.	Beach sand & arts	County Code Ch. 114
Naples / Collier, FL	12.0% (5% TDT+7%)	F.S. § 509.032(7)(b)	Pre-2011 30d R1 zone	Beach park & DMO	Naples LDC § 58-51
Clearwater, FL	13.0% (6% TDT+7%)	F.S. § 509.032(7)(b)	Pre-2011 31d res. ban	Visit St. Pete-CLW	Clearwater CDC 3-1301
Myrtle Beach, SC	13.0% Multi-Layer	SC Home-Rule + § 6-1	1% TDF + zoning cap	DMO & tax credit	S.C. Code § 4-10-910
Hilton Head, SC	11.0% + 1% Beach	SC Home-Rule + § 6-1	$250 STR permit + 1hr	Beach renourish.	HHI Code Title 10 Ch 2
Outer Banks, NC	12.75% (6% Occ.)	N.C.G.S. § 153A-155	Legislature earmark	Shoreline & DMO	Dare Code Ch. 92
Pigeon Forge, TN	12.25% Combined	T.C.A. § 13-7-601	Legacy cabin shield	Tourism & general	T.C.A. § 67-4-1402
Coeur d'Alene, ID	13.0% (5% Audit.)	Idaho Code § 67-6539	$185 life-safety reg.	Auditorium Dist.	CDA Code Ch. 5.75

2. Florida’s June 1, 2011 grandfather cliff and Arizona’s SB 1168 licensing workaround

Florida Statutes § 509.032(7)(b) creates one of the most consequential statutory cliffs in American land-use law: any municipal ordinance enacted on or before June 1, 2011 restricting vacation-rental duration or frequency remains grandfathered, yet materially amending that text can forfeit the grandfather shield and expose the city to state preemption. As a result, Clearwater (31-day residential ban), Naples (30-day R1 single-family minimum), and unincorporated Sarasota County / Siesta Key carefully guard their pre-2011 zoning provisions while Pinellas and Sarasota Counties collect 6.0-percent Tourist Development Taxes (13.0-percent combined checkout stacks).[2]

In Arizona—where A.R.S. § 9-500.39 prohibits residential STR bans—cities such as Scottsdale (14.02-percent combined stack), Sedona (13.4-percent), and Flagstaff (11.18-percent Bed, Board & Beverage stack) pivoted following Senate Bill 1168 to mandatory annual licenses ($175–$250), active state TPT tax-ID verification, neighbor notices, sex-offender screening, and 12-month permit suspension after verified repeat violations.[3]

3. Coastal Carolinas, Smoky Mountains, and Idaho: dedicated renourishment and auditorium funds

Along the Southeast coast, statutory earmarking converts high-volume tourist stays into resilient capital reserves. Dare County (Outer Banks, North Carolina) pairs a 6.0-percent Occupancy Tax (12.75-percent combined) with state-mandated beach-nourishment dedications; Myrtle Beach layers six distinct state, county, and municipal charges totaling 13.0 percent including a 1.0-percent Tourism Development Fee; and Hilton Head Island combines an 11.0-percent accommodations stack with a mandatory $250 annual STR permit and one-hour local agent requirement.

In inland park and lake gateways constrained by state preemption—including Pigeon Forge / Sevier County under Tennessee’s Short-Term Rental Unit Act (T.C.A. § 13-7-601, 12.25-percent stack) and Coeur d’Alene under Idaho Code § 67-6539 (13.0-percent stack including a 5.0-percent Greater Coeur d’Alene Auditorium District levy plus $185

safety permits)—local officials maximize net municipal yield by syncing platform tax remittance with annual life-safety inspection registries.[4]

References

[1] Chaiwat Saechueng and Mukesh Thakur, Global Dataset of Enacted Visitor Levies, Cruise Berth Caps, Timed-Entry Quotas, and Short-Term Rental Laws (2026 Edition — 171 Jurisdictions), v15.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] Florida Statutes § 509.032(7)(b) (June 1, 2011 Vacation-Rental Grandfather Clause) & § 125.0104 (Local Option Tourist Development Act); Sarasota County Code Ch. 114; Pinellas County Code Ch. 118; Clearwater CDC § 3-1301; Naples LDC § 58-51.

[3] Arizona Revised Statutes § 9-500.39 (as amended by SB 1168); Flagstaff City Code Ch. 3-11; Scottsdale Revised Code Ch. 18 Art. VI; Sedona City Code Ch. 5.25.

[4] S.C. Code § 6-1-520 & § 4-10-910; Hilton Head Island Municipal Code Title 10 Ch. 2; N.C.G.S. § 153A-155 & Dare County Code Ch. 92; T.C.A. § 13-7-601 (Tennessee Short-Term Rental Unit Act); Idaho Code § 67-6539 & § 67-4917B; Coeur d'Alene Municipal Code Ch. 5.75.

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