

# « Le Meur » Law: strengthened regulations for short-term furnished rentals

French Law No. 2024-1039 of 19 November 2024, known as the “Le Meur” Law, aims to reinforce the regulation of the short-term rental of furnished premises for tourism. This sector has experienced significant growth in recent years, driven by the expansion of online platform offerings.

**It now imposes** a mandatory declaration for all owners putting a property up for furnished tourist rental, whether it's a primary or secondary residence and regardless of its location. From May 20, 2026 (or earlier if a decree so stipulates), this declaration will have to be made via a national teleservice, which will issue a unique registration number, enabling cities to access information and supporting documents for declarations.

**The main points of the reform are as follows:**

## 1- Less favourable tax treatment for furnished tourist accommodation

The reform modifies the advantageous “micro-BIC” tax regime applied to furnished tourist accommodation:

- Classified furnished accommodation: deduction reduced to 50% up to a maximum rental income of €77,700 (previously 71% and €188,700);
- Unclassified furnished accommodation: allowance limited to 30% up to a maximum of €15,000 (previously 50% and €77,700).

These measures apply to income received from January 1, 2025, onwards.

## 2- Mandatory DPE

The Energy Performance Diagnostic (DPE) has been made mandatory for furnished tourist accommodation. The law eliminates the disparity between long-term rental accommodation, which was already subject to the DPE, and furnished tourist accommodation, which was previously exempt.

Tourist rentals must comply with energy performance requirements.

Owners who rent out or maintain furnished tourist accommodation that does not meet decent housing performance standards will be subject to an administrative fine of up to €5,000 per property concerned.

### **3- Reducing the rental period for principal residences**

The French Tourism Code allows local authorities to reduce the annual rental limit for principal residences from 120 days to 90 days (for those located in prime tourist areas). They may also require authorization for all types of premises not intended for residential use. Any rental exceeding the annual limit will incur a civil fine of 15,000 euros.

### **4- Regulation of furnished tourist accommodation in condominiums**

The "Le Meur" law now obliges condominium owners' associations to explicitly state in their condominium bylaws whether they authorize or prohibit furnished tourist rentals. Since November 21, 2024, an amendment prohibiting such rentals for residential lots other than the principal residence can be adopted by a majority of members representing at least two-thirds of the votes.

However, if the bylaws prohibit any commercial activity in lots not intended for commercial use, unanimity of co-owners is required to amend the bylaws. These provisions strengthen the ability of co-ownerships to regulate or prohibit furnished tourist rentals. This applies to bylaws that include a "habitation bourgeoise" clause, a clause authorizing residential and liberal activities in the building. New co-ownership bylaws, i.e. those drawn up after the law comes into force, will have to state whether or not they allow furnished tourist accommodation to be rented.

Finally, if owners or authorized tenants convert their property into a furnished tourist accommodation, they must inform the trustee. In turn, the co-ownership trustee will have to include an item on the agenda of the next general meeting of co-owners concerning furnished tourist accommodation.

### **5- New restrictions on changing the use of residential properties**

The "Le Meur" law introduces new rules concerning the change of use of residential premises. As of November 21, 2024, change-of-use authorization no longer applies automatically to cities with a population of over 200,000 and to the departments of Hauts-de-Seine, Seine-Saint-Denis and Val-de-Marne. Henceforth, in areas where demand is high, cities can introduce a control by simple deliberation, without prefectural intervention, whereas outside these areas, they must justify a significant imbalance between housing supply and demand in order to apply such a measure.

The law also redefines the criteria for qualifying as residential premises: a property will be considered as such if it was used for this purpose between 1970 and 1976, or at any time during the last 30 years prior to an application for a change of use. For premises built after 1970, planning permission will no longer be sufficient to record a change of use without a specific authorization.

In addition, local authorities may now introduce quotas limiting the number of temporary authorizations to change the use of dwellings to furnished tourist accommodation. These quotas, set by the municipal council, may restrict the total number of authorizations or the maximum proportion of dwellings concerned over a period not exceeding 5 years. In areas subject to these restrictions, permanent authorizations will be prohibited, except in the case of compensation. Tourist residences remain excluded from these quotas if they are used as principal residences outside the rental periods.



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