

ONLINE APPENDIX

Table A

Data Sources

Data source	Amount	Use in data analysis process
Interviews	25 interviews*	Analysis of discursive accounts targeting category boundaries; identification of actor positioning in the field and regulator activity; assessment of lack of or issues with regulatory boundary
Conference participation and observation	Recordings and field notes of a three-day conference	Insights into local regulator activity and views on the emergent category and need for regulation
Newspaper articles	1,797 newspaper articles (representative sample of 179 articles for symbolic boundary and selected 185 articles revolving around regulation and policy for accounts)	Building of event history, analysis of symbolic boundary and discursive accounts by market actors
PR releases and position papers by providers	87 PR releases and 7 position papers by Expedia, Booking, Tripadvisor, VRBO/HomeAway, Airbnb, Sonder	Building of event history and analysis of discursive accounts by market actors; PR releases were also used to understand positioning of market actors against each other and toward the emergent category
Annual reports, SEC filings	10 annual reports from Booking, Expedia 9 annual reports from Tripadvisor 4 annual reports from VRBO/HomeAway 3 yearly "Updates" by Airbnb	Analysis and identification of discursive accounts by market actors and association with category; positioning of market actors against each other and toward the emergent category
Advertising	39 advertisements (videos and billboards; transcribed texts)	Analysis and identification of discursive accounts by market actors and association with category
Reports by the European Commission and European cities	12 reports, rulings, and directives by EU 17 reports, rulings, and directives by European cities	Analysis and identification of regulatory activity as well as regulatory boundary
Other reports	6 reports and position papers by associations and interest groups (e.g., Unfairbnb, Home Sharing Club, HOTREC, Inline Policy)	Analysis of discursive accounts targeting category boundary; analysis and identification of regulatory activity as well as regulatory boundary

*For a breakdown of interviews, please see Table B.

Table B
Interview Data

Actor / Role of interviewee	Actor group	Level	Date
Home Sharing Club (Airbnb) / Manager	Interest groups/ Associations	City	13.12.2016
Austrian Hotel Association / Head of Issue Management	Interest groups/ Associations	City	13.12.2016
Inline Policy / Public Affairs Manager, Founder and Managing Director	Interest groups/ Associations	EU	04.01.2017
City of Vienna / Head of Department for Economic Affairs	Regulator	City	19.01.2017
Vienna Tourism Association / Head of Business Development & Partnerships	Interest groups/ Associations	City	19.01.2017
Vienna Apartment Manager Association / President and Founder	Interest groups/ Associations	City	20.01.2017
European Commission DG Digital Single Market / Head of Unit E-Commerce & Platforms	Regulator	EU	06.02.2017
Labor Union / Policy Advisor	Interest groups/ Associations	City	08.02.2017
HOTREC (EU Association of the Hospitality Industry) / Policy Advisor for Platform Agendas	Interest groups/ Associations	EU	15.02.2017
Austrian Chamber for Commerce / Head and Policy Advisor for Tourism	Interest groups/ Associations	City	27.02.2017
Airbnb DACH / Public Policy and Government Relations Manager	Provider (new entrant)	EU	24.03.2017
European Commission DG GROW / Policy Officer	Regulator	EU	06.04.2018
Vienna Business Development Agency / European Affairs Manager	Interest groups/ Associations	City	16.04.2018
Vienna Chamber of Labor / Policy Advisor for Digitalization	Interest groups/ Associations	City	23.04.2018
Eurocities (EU Association representing 200 European cities) / Policy Advisor	Interest groups/ Associations	EU	03.05.2018
ET TSA (EU Technology and Travel Services Association) / Secretary General	Interest groups/ Associations	EU	27.06.2018
BEUC (EU Association for Consumer Protection) / Director Legal and Economic Affairs	Interest groups/ Associations	EU	08.06.2018
Tripadvisor / Director Public Policy for Europe	Provider (incumbent)	EU	14.06.2018
Booking / Public Affairs Manager	Provider (incumbent)	EU	03.07.2018
Airbnb DACH / Head of Public Policy and Government Relations	Provider (new entrant)	EU	05.07.2018
Airbnb EMEA / Director of Public Policy	Provider (new entrant)	EU	31.08.2018
HomeAway/VRBO / Head of Government Affairs	Provider (incumbent)	EU	09.07.2020
Expedia / Head of Government Affairs, and EU Government Affairs Manager	Provider (incumbent)	EU	14.07.2020
Sonder / Head of Government Affairs	Provider (incumbent)	EU	21.07.2020
EHHA (EU Holiday Home Association) / CEO	Interest groups/ Associations	EU	13.08.2020

Table C

Keywords for Newspaper Articles and Press Release Search

Keywords
alternative (accommodations)
apartments
broad range/variety of accommodations
co-living
community
connect
empower
experiment
holiday home
home sharing / home-sharing
homestay
host
individually owned
landlord
like a local
lodging
non-hotel
individual
individually owned properties
(private) property owner
professional
residential
self-catered
shared
short-term rental
specialty lodging
unique (places to stay; accommodations)
vacation rental
vacation home

Table D
Archival Data by Regulator

Title	Type	Level	Date
Fiscal and administrative measures, and the creation of a tax on stays in tourist establishments in Barcelona (LLEI 5/2012)	Regulation	City	2012
Overnight Accommodation Tax Act to levy taxes on expenses related to for-profit overnight accommodation in Berlin (ÜnStG)	Regulation	City	2013
Ruling against touristic use of private apartments in Vienna (5 Ob 59/14 h)	Court ruling	City	2014
First case involving Airbnb before the Rental Tribunal in Stockholm (Hyresnämnden 8741-15)	Court ruling	City	2015
A Digital Single Market Strategy for Europe	Policy paper	EU	06.05.2015
Proceedings against online platforms in Barcelona	Lawsuit filing	City	2014 – 2016
Proceedings against online platforms in Vienna	Lawsuit filing	City	2016
The impact of the collaborative economy on the labor market	Policy paper	EU	02.06.2016
Impulse paper on the Business Authorization/Licensing requirements imposed both on peer-providers and platforms	Policy paper	EU	02.06.2016
A European agenda for the collaborative economy	Policy paper	EU	02.06.2016
Turning the sharing economy into a fair economy in Vienna	Policy paper	City	2016
Exploratory study of consumer issues in online peer-to-peer platform markets	Policy paper	EU	01.05.2017
New rules for online room rental in Vienna	Regulation	City	20.09.2017
Inception impact assessment Fairness in platform-to-business relations	Policy paper	EU	25.10.2017
A New Deal for Consumers (Communication)	Policy paper	EU	11.04.2018
Behavioral Study on the transparency of online platforms	Policy paper	EU	11.04.2018
Proposal for a regulation of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services.	Regulation	EU	26.04.2018
Vienna Tourism Promotion Act (WTFG)	Regulation	City	as of 06.2018
Vienna Trade, Commerce and Industry Regulation Act (GewO)	Regulation	City	as of 06.2018
Vienna Building Code §7a (BO)	Regulation	City	as of 06.2018
Austrian landlord and tenant law §11 (MRG)	Regulation	City	as of 06.2018
Renting apartments for purposes of tourism	Press release	City	as of 06.2018
Sharing Economy in Vienna	Website	City	as of 06.2018

Symbolic and Regulatory Category Boundaries

Conference “Local Heroes & Global Players“-Review	Press release	City	14.06.2018
Collaborative economy	Website	EU	27.06.2018
The rise of home sharing platforms: Friend, foe or frenemy? DBS Asian Insights.	Research paper	EU/International	02.08.2019
Sharing cities declaration: Cities’ common principles and commitments for city sovereignty regarding the platform economy	Policy paper	Pan-EU-cities	13.11.2019
Draft Opinion: A European framework for regulatory responses to the collaborative economy	Policy paper	Pan-EU-cities	05.12.2019
Judicial decision to prevent short-term rental in Vienna	Press release	City	06.12.2019
Judicial decision about the renting of apartments and the possibility it constitutes a hospitality business by Austrian Administrative Court (Ro 2019/04/0019))	Court ruling	City	03.03.2020
Housing corporation “Wiener Wohnen” sued Airbnb in the Commercial Court of Vienna (4Ob33/22i)	Lawsuit filing	City	01.07.2020
Judicial decision about short-term letting of furnished premises to a transient clientele which does not take up residence there, by European Court of Justice (C-724/18)	Court ruling	EU	22.09.2020

Table E

Mapping of Market Participants and Shifting Coalitions

Market-oriented field positioning (Phase 1)			Regulator-oriented field positioning (Phase 2)		
<i>Coalitions</i>	<i>Market participants</i>	<i>Market interests</i>	<i>Coalitions</i>	<i>Market participants</i>	<i>Regulatory interests</i>
Coalition of encroaching entrant & bandwagoning incumbents	Airbnb (Entrant)	Gain market share by moving into short-term rental and hotel market. Establish Airbnb as platform for accommodation through popularity of home-sharing category.	Tailored-approach coalition of entrant and remaining bandwagoning incumbents	Airbnb	With a large part of business and revenue from new offerings (i.e., home sharing) and other revenue streams relying on innovative platform models, these market actors are interested in lighter regulations for these offers.
	HomeAway Tripadvisor Expedia Booking	Gain market share by diversifying and expanding into market of alternative accommodations (e.g., apartment stays). Capitalizing on popularity of home-sharing category (i.e., bandwagoning) for such market expansion.		HomeAway Tripadvisor	
Coalition of defending incumbents	Local Hotel Association (representing hotels) Local Apartment Manager Association (representing traditional short-term rentals) Local Chamber of Commerce & Local Tourism Association (representing local providers)	Defend market share against the threat of a new category. Not able or willing to engage in new business model of ‘alternative accommodations.’ Threatened by the popularity of home sharing.	Level playing field coalition of defending incumbents & backtracking incumbents	Expedia Booking (and Sonder, specialized on short-term rental)	While bandwagoning on the popularity of the emergent category was initially helpful, these incumbents are backtracking on home sharing, as they have similar regulatory interests as defending incumbents.
				Local Hotel Association (representing hotels) Local Apartment Manager Association (representing traditional short-term rentals) Local Chamber of Commerce & local tourism association (representing local providers)	With all or most business and revenue stemming from traditional offers (i.e., hotels, short-term rentals), these incumbents are interested in having the same rules for all market actors to stay competitive (fair competition) with new offers (i.e., home sharing).

Table F

Operationalization of Weak/Strong Symbolic and Regulatory Boundaries

Construct	Indicators	Codes
<i>Weak symbolic boundary</i>	Need for explanation of new category	Elaboration of the home-sharing category Paraphrasing of the term “home sharing” Reference to Airbnb as example
	Rare use of new category label	Low frequency of use over time Proportionally low attention to home sharing compared to short term rental
<i>Strong symbolic boundary</i>	Taken-for-granted understanding of new category	Absence of explanation and elaboration Use of home sharing as stand-alone term
	Frequent use of new category label	High frequency of use over time Proportionally high attention to home sharing compared to short-term rental
<i>Weak regulatory boundary</i>	Lack of legal status and definitions	Unclear fit of home sharing regarding existing regulatory categories Void of definitions of (additional) actors and services
	Overlapping and ambiguous application of laws and regulations	No agreement on applicability of laws/rules Conflicting rules/laws (across jurisdictions)
<i>Strong regulatory boundary</i>	Distinct legal definitions and status	Regulatory classification of home-sharing activities and actors Clear thresholds for legal distinction
	Distinct and consistent application of rules and regulations	Courts confirm nuances between categories New laws tailored to home sharing Consistency in application across jurisdictions

Table G

Coding of Strong/Weak Symbolic and Regulatory Boundary

Construct	Indicators	Codes	Evidence / instances in data (incl. interview data for triangulation)
Weak symbolic boundary	Need for explanation of new category	Elaboration of the home-sharing category	“Co-living” (<i>Handelsblatt</i> , March 15, 2013) “New private accommodation services” (<i>Financial Times</i> , September 13, 2014)
		Paraphrasing of the term “home sharing”	“When someone has a room available and rents it out privately, to business travelers or tourists” (<i>Handelsblatt</i> , March 15, 2013) “Tourists that want to live like locals” (<i>Die Presse</i> , March 18, 2013)
		Reference to Airbnb as example	“Airbnb, which is a platform for people to rent their properties to guests on a short-term basis” (<i>Financial Times</i> , October 15, 2013) “Airbnb is a website that helps you to find, and book into, people’s private spaces” (<i>The Times</i> , February 3, 2014)
	Rare use of new category label	Low frequency of use over time	Only 9% of all identified articles in our longitudinal database predated the year 2015 (Figure 1)
		Proportionally low attention to home sharing compared to short-term rental	Comparatively low coverage of home sharing (vs general short-term rental) in newspaper articles up to 2015 (Figure 1)
Strong symbolic boundary	Taken-for-granted understanding of new category	Absence of explanation and elaboration	“Home sharing has become a highly politicized issue in Berlin” (<i>The Guardian</i> , June 9, 2016) “The home-sharing trend has spread widely” (<i>Die Presse</i> , January 15, 2019)
		Use of home sharing as stand-alone term	“Admiral claims to have become the first major insurer to offer specific cover for home sharing” (<i>The Guardian</i> , June 4, 2016) “Founder and chief executive of Veritas, says that the rapid pace of change prompted him to launch a tech incubator, Veritas Innovations, which works with real estate and accommodation start-ups. ‘We are really trying to activate those homes with amenities and services that customers want, and that includes home sharing’” (<i>Financial Times</i> , December 22, 2017)
		High frequency of use over time	Persistently high share of articles (annual 20 percent of total coverage) after 2015 until 2020 (Figure 1)

Symbolic and Regulatory Category Boundaries

	Frequent use of new category label	Proportionally high attention to home sharing compared to short-term rental	Constant attention in newspaper articles after 2015, compared to pre-2015 (Figure 1)
Weak regulatory boundary	Lack of legal status and definitions	Unclear fit of home sharing regarding existing regulatory categories	Cities highlight rules for touristic accommodation, but fit for home sharing is unclear, e.g., Vienna’s §13 WTFG (2013), Barcelona’s LLEI 5 (2012), Berlin’s ÜnStG (2013). “It is unclear when it is necessary to obtain a license for renting out accommodation. The grey area is really big!” (Local Chamber of Commerce)
		Void of definitions of (additional) actors and services	“So the legislators are very confused about all this. And what they see is that homeowners [that rent out a room or their place] are very difficult to grasp.” (EHHA) “[W]e are all used to having a traditional employer and employees; and the employer has a load of responsibilities for those employees and also for consumers, and traditionally legal systems have sort of developed around that; this is slightly different where you have transactions often between hosts and guests.” (Inline Policy)
	Overlapping and ambiguous application of laws and regulations	No agreement on applicability of laws/rules	“So, for example, what are the rights of consumers? What would be the obligations of platforms? That kind of thing.” (BEUC) “[I]f you apply tenants’ law, then, of course, we have completely different rules. So does it make more sense to look at it from a renting perspective?” (City of Vienna) “We are not opposed to it, but let’s make sure that if there are rules created, they are enforceable. A lot of times rules are created and they are not enforceable.” (Booking)
		Conflicting rules/laws (across jurisdictions)	“Home sharing is not that well-defined in a great number of European jurisdictions.” (Airbnb) “Can we expect from an international guest to know the local rules?” (Local Regulator) “It happens that regulators get upset, as you can’t comply; but if there is another law that tells you can’t [comply, because you would violate against the other], then you can’t!” (Booking) “Due to privacy laws they [i.e., Airbnb] won’t provide the data even though this information is required according to our regulations.” (Local Apartment Manager Association)
Strong regulatory boundary	Distinct legal definitions and status	Regulatory classification of home-sharing activities and actors	“Short-term rental of rooms or apartments for touristic use offered through online platforms, and home swapping activities.” (EU Commission, Impulse paper on the Business Authorization/Licensing requirements imposed both on peer-providers and platforms, 2016)

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		<p>“There are several forms of accommodation provision, each of which is subject to specific conditions.</p> <ul style="list-style-type: none"> • Merely letting rooms as an activity that does not fall under the scope of the Trade, Commerce and Industry Regulation Act (Gewerbeordnung – GewO); • Letting private accommodation as a secondary domestic occupation under the terms of section 2 (1) (9) GewO 1994; • Providing accommodation in the form of a bed & breakfast establishment as an unregulated trade – section 111 (2) (4) GewO 1994; • Providing accommodation as a regulated trade.” <p>(Turning the sharing economy into a fair economy in Vienna, City of Vienna, 2020)</p>	
		<p>Clear thresholds for legal distinction</p>	<p>“So they made some kind of categorization of short-term rental, which makes very good sense, saying, you have day limits, you have taxation issues, you have consumer protection issues.” (EHHA)</p> <p>“In principle, apartments can be rented for touristic purposes. However, some restrictions may result from civil law or the Viennese building code, for example:</p> <ul style="list-style-type: none"> • According to § 7a of the Vienna Building Code (BO), regular provision of living space for short-term accommodation purposes for a fee (‘commercial use’) is not permitted in residential zones. • In the case of rental apartments, a ban on subletting or similar can be anchored in the rental agreement. • In municipal buildings, subletting or other transfer of the rented property to third parties is not permitted within the scope of § 11 MRG. • There is also a general ban on subletting non-profit student residences. Failure to do so may result in termination of the rental agreement. • According to the Supreme Court (OGH 5 Ob 59/14h), a condominium may only be rented out for tourist purposes if the consent of the entire homeowners’ association has been obtained.” <p>(City of Vienna, Webpage, ‘Sharing Economy, Rental of apartments for touristic purposes’)</p> <p>“So, working with thresholds is a good way, for example with Airbnb: if you rent your apartment two months per year and you live in it for 10, then we can define it as peer-to-peer. But when you rent it out for 10 months, then we can define it as a business.” (EU Commission)</p>

Symbolic and Regulatory Category Boundaries

Distinct and consistent application of rules and regulations	Courts confirm nuances between categories	<p>2019-20, the Austrian Administrative Court (VwGH) dealt with the distinction between a mere room rental and a commercial tourist accommodation rental for a case dating back to 2017. The court stated that one speaks of a tourist accommodation if, at the same time as the rooms are made available, services are provided. The court also confirmed a ruling by the Administrative Court of Vienna (LVwG). External aspects – e.g., offering apartments via online platforms to tourists – can be used to spot business. (Austrian Administrative Court ruled on March 3, 2020 (Ro 2019/04/0019))</p> <p>Housing corporation “Wiener Wohnen” filed a claim against Airbnb in Vienna to prohibit municipal apartments from being offered via Airbnb. Airbnb was asked to ensure that no such apartments get advertised. The Commercial Court forced Airbnb to disclose data from past rentals. The Supreme Court (OGH) confirmed the decision. (Austrian Supreme Court ruled on November 22, 2022 (4Ob33/22i))</p> <p>Short-term rentals via Airbnb have also occupied the EU Court of Justice (ECJ). In late-2020 it ruled that Paris can ask landlords to get licenses to offer vacation rentals. (EU Court of Justice ruled on September 22, 2020 (C-724/18))</p>
	New laws tailored to home sharing	<p>“The proposed new rules will require online marketplaces to clearly inform consumers about the identity of the party with whom they are concluding a contract; is it a professional trader or an individual?” (Communication from the Commission to the European Parliament: a new deal for consumers, 2018)</p> <p>“‘Provider of online intermediation services’ means any natural or legal person which provides, or which offers to provide, online intermediation services to business users; ‘consumer’ means any natural person who is acting for purposes which are outside his or her trade, business, craft or profession.” (Regulation of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services, EU Commission, 2018)</p>
	Consistency in application across jurisdictions	<p>“EU countries should differentiate between individual citizens providing products and services on an occasional basis and providers acting in a professional capacity, for example by establishing thresholds based on the level of activity.” (European Communication on the collaborative economy, 2016)</p> <p>“The ‘New Deal for Consumers’ builds on the existing consumer policy framework and takes it a step further by proposing modern rules fit for today’s changing markets” (Regulation of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services, EU Commission, 2018)</p>

Table H

Representative Quotes

Aggregate dimension: Low regulatory pressure

Second-order theme	Exemplary evidence for first-order categories
<i>Decentralized approach to regulation</i>	<p><i>Independent local approaches</i></p> <p>“It’s basically a patchwork with various different approaches, in some areas there doesn’t seem much happening and at others local authorities are trying to find solutions and that’s my biggest worry this patchwork as it really plays into the hand of the international corporations, like Airbnb” (Local Labor Union)</p> <p>“Local is very local, it can even be just a district within a town it doesn’t even need to be a town and so you know so you can have thousands of different bits of attempts of regulations and that can be challenging for everyone, how should this work?” (Inline Policy)</p> <hr/> <p><i>Lack of top-down direction for application of rules and laws</i></p> <p>“And in Vienna, we are basically trying to figure out a solution ourselves and knocking on doors to find out what is actually possible, how would we actually do this? (City of Vienna)</p> <p>“What we see, our biggest concern is that broadly speaking that the EU is not ready for this yet” (Local Labour Union)</p>
<i>Regulatory slack</i>	<p><i>Lack of monitoring and control mechanisms</i></p> <p>“Actually, we don’t know how many guests and when these guests use these services or not, sometimes they try to count them, but these are just samples” (Local Labor Union)</p> <p>“It’s a good question, does the platform know who the people are? I don’t think so. And it’s also completely unclear how they should know. How should they monitor if someone travels to a city?” (City of Vienna)</p> <hr/> <p><i>No enforcement of regulations</i></p> <p>“Can you really enforce laws for the millions of platforms that are doing this on a small scale basis, maybe not because I mean there are so many of them” (Inline Policy)</p> <p>“And in our view, there is a paragraph where they describe more or less the Airbnb business model to say, it’s kind of like get out of jail free card. Basically it just says, when this is the business model, we don’t think that the intermediary platform has sufficient control to claim that they should be responsible if something goes wrong etc.” (Local Labor Union)</p> <p>“Beyond the question how to regulate is the question how should we even enforce them. Do we have the right instruments at hand? I don’t think so” (City of Vienna)</p>
Aggregate dimension: High regulatory pressure	
Second-order theme	Exemplary evidence for first-order categories
<i>Centralized approach to regulation</i>	<p><i>Consultations and whitepapers</i></p> <p>“Short-term rental of rooms or apartments for touristic use offered through online platforms, and home swapping activities” (European Commission,</p>

	<p>Impulse paper on the Business Authorization/Licensing requirements imposed both on peer-providers and platforms, 2016)</p> <p>“The ‘New Deal for Consumers’ builds on the existing consumer policy framework and takes it a step further by proposing modern rules fit for today’s changing markets and business practices, stronger public and private enforcement tools and better redress opportunities” (Regulation of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services, European Commission, 2018)</p> <p>“With the EU we have the most, the richest conversations, the most difficult issues to face” (Airbnb)</p>
	<p><i>Top-down direction by EU</i></p> <p>“The European Union is now starting to get an interest in the last year or two and are trying to get ahead of his and to set up some guidelines” (Inline Policy)</p> <p>“Overall, the European framework and the rules that are around are relatively straightforward. It is now up to the actors to embrace them” (Expedia)</p>
<i>Increased regulatory risk</i>	<p><i>Prospects of regulatory tightening</i></p> <p>“They have a little bit a different voice, represent other interests ... and European Legislation might get through at us left and right” (Booking)</p> <p>“There is the angle of consumer protection, which is right, that they are doing and this will have consequences” (Inline Policy)</p> <p>“But then, this can also be ideologically driven and there is pressure to react, and politicians start to regulate too quickly” (Airbnb)</p>
	<p><i>Pressure on politicians to respond to EU</i></p> <p>“This development has triggered local politicians to respond and to sometimes ... unjustly, in my view, blame the short-term rental industry” (Expedia)</p> <p>“It’s a new phenomenon and you know it’s unregulated and its everything else, just it’s very scary for politicians usually... something will happen” (Booking)</p>
	<p><i>Increase of court filings</i></p> <p>In 2016, the City of Vienna had issued a deadline for online providers of accommodation to provide authorities with data on the accommodation offered online and/or information regarding the landlords. When the deadline expired in August 2017, authorities started to prepare first criminal proceedings (Proceedings against online platforms 2016/17, Vienna)</p> <p>Barcelona’s mayor declared war on the illegal commercial rentals for tourists and “the Airbnbs of this world” (including, e.g., Booking, Expedia), while granting landlords a grace period. Those self-reporting commercial rentals and agreeing to host families in need instead of tourists, would get away with a small fine (Proceedings against online platforms 2014 – 2016, Barcelona)</p>
	<p>Aggregate dimension: Market-oriented field positioning</p>
Second-order theme	Exemplary evidence for first-order categories
<i>Encroaching entrant</i>	<p><i>New entrant moving into professional short-term rental territory</i></p> <p>“Since the rise of the platforms, they have definitely managed to sort of get a bigger market and they have grown, quite significantly” (Inline Policy)</p>

	<p>“Airbnb is in that same spotlight. They are also not really always collaborative economy. ... There, in effect, are a lot of property managers that are in Airbnb’s group; even though it may seem as if you’re doing business with a private person, actually you’re doing business with a property manager” (Expedia)</p>
	<p><i>New entrant moving into hotel territory</i></p>
	<p>“Airbnb has entered later, but has grown very quickly and they have ... been adding hotels to their supply. They’ve had some boutique hotels” (Expedia)</p>
	<p>“Airbnb has expanded its offering to include hotels, luxury properties and a loyalty program for guests as the California startup shifts towards a full-service travel-booking company” (<i>The Guardian</i>, February 22, 2018)</p>
<p><i>Bandwagoning incumbents</i></p>	<p><i>Adaptation of business models and offers</i></p>
	<p>“We offer consumers accommodation reservations (including hotels, bed and breakfasts, hostels, apartments, vacation rentals and other properties) through our Booking.com” (Annual Report, Booking, 2013: 1)</p>
	<p>“Indeed, more than 70% of all available listings on Booking.com count towards these categories, including private apartments, vacation homes and chalets. Let alone over the past 12 months, the amount of vacation homes has increased by 66%; the offer in the category of special vacation homes, including houseboats ... grew by 32%” (Press release, Booking, 2015)</p>
	<p><i>Diversification of portfolio</i></p>
	<p>“Tripadvisor started with ... listings and reviews. So for them short-term rental, I think, it’s an important point of context, for them short-term rental is ... part of a diversification strategy. They are seeing that this is where, to an extent, where a segment of the market is going” (ETTSA)</p>
	<p>“Five years ago, the vast majority of the 100,000 properties listed by Booking.com were hotels. Two years later, in 2012, the number of properties had doubled and in July 2014 it reached 500,000. Today, a stay in one of Booking.com’s 600,000 properties could take you to one of 28 different accommodation types in countries” (Press release, Booking, 2015)</p>
	<p>“We wanted to develop the offer and that’s why we wanted to provide an offer regarding short-term rentals and so what we have done is, we didn’t really create it, our listing, from scratch, we had bought some existing website and usually these existing websites were a little bit in, you know, in crisis because of the rapid development of Airbnb” (Tripadvisor)</p>
	<p>“With choices to suit every type of traveler and catering for today’s increasing interest in ‘unique’ experiences, the traditional hotel stay now sits alongside a growing number of alternatives.” (Press release, Booking, 2013)</p>
	<p><i>Exploiting popularity of home-sharing category</i></p>
	<p>“You need to also understand the needs of consumer and there is a demand for these types of accommodation of course, that’s how it goes with Booking. We don’t invent it, we follow the leads of what is demanded.” (Booking)</p>
	<p>“Hotels have gone further. They’re actually now in vacation rentals as well. ... One example is Accor has acquired a company called ‘onefinestay’. ... They are more luxurious private homes And there’s actually really a blending of players. That makes it very difficult for the cities and the regulators and the Commission to fully understand” (Expedia)</p>

<i>Defending incumbents</i>	<p><i>Sticking to traditional accommodations</i></p> <p>“There are still actors sticking to the old system” (Airbnb)</p> <p>“These are developments that are hard for us traditional offers to compete with” (Local Apartment Manager Association)</p>
	<p><i>Position against emerging home sharing</i></p> <p>“[H]otels that are not able to cope with these changing consumer demands, see this, of course, as competition that they want to fight” (Expedia)</p> <p>“We are talking about quality tourism [referring to traditional offers], that’s a labor-intensive business, in contrast to these new offers” (Local Hotel Association)</p>
Aggregate dimension: Regulator-oriented field positioning	
Second-order theme	Exemplary evidence for first-order categories
<i>Level playing field</i>	<p><i>Actors advocating for a level playing field</i></p> <p>“Action is therefore required to level the playing field vis-à-vis licenced operators which comply with extensive regulations” (Policy Priorities for a responsible and fair ‘collaborative economy,’ HOTREC, 2017)</p> <p>“You can imagine that a small hotel has to fulfil a lot of different rules and regulations. The running costs are way higher than for apartment, they don’t even pay taxes, then we’re talking about a whole different league we’re playing in, that we can never reach” (Local Hotel Association)</p> <p><i>Actors for fair competition</i></p> <p>“We just want it to be fair so that everyone has to follow the same rules” (Local Business Agency)</p> <p>“We have to make sure that there is not an unfair advantage for different forms of accommodations” (City of Vienna)</p> <p>“We should not make a difference between private or professionals, they should all be taxed in the same way.” (Local Tourism Association)</p>
<i>Tailored approach</i>	<p><i>Actors advocating for sensible regulations and rules</i></p> <p>“[P]olicy makers thus far ... have quite a black and white attitude Which is, these are the rules, everybody must obey them, and we will have, you know, zero tolerance on anything that sort of diverts from that in any way” (Airbnb)</p> <p>“[W]e offered up policy solutions for occupancy, the number of people to have in a property and greater monitoring and penalties” (HomeAway)</p> <p><i>Actors against overregulation of new providers</i></p> <p>“It should be good regulation that addresses the regulatory problem” (Inline Policy)</p> <p>“A regulator can really kill a company by just having a narrow focus, so having that in mind is extremely important” (Airbnb)</p>
<i>Backtracking incumbents</i>	<p><i>Distancing from home sharing</i></p> <p>“There’s, I think, some fatigue ... with very disruptive innovative start-ups, who come into communities and change things very quickly [T]hink about ride sharing or scooters or Airbnb or other home-sharing accommodation providers. Our goal was to build a compliant business.” (Sonder)</p>

	<p>“We are global platforms. I have a team that can help to provide more rational elements to debates if they happen in European level or country level. But often these discussions are held at the city level and the house owners that are living in the cities are enormously dispersed.” (Expedia)</p>
	<p><i>Acknowledging regulators’ efforts against home sharing</i></p> <p>“We do paperwork for – like on an annual basis – for every single unit. It ranges from very light-touch paperwork and approvals, to very heavy, per building, per unit, ... annual renewal of documents. So, we work with lobbyists and law firms that will make sure that that happens” (Sonder)</p> <p>“There is no point opposing those laws, if there is a city that has a problem. Let’s not close our eyes and say there is no problem, and it shouldn’t be managed, somehow to appease, governments and cities” (Booking)</p>
	<p>Aggregate dimension: Demarcation through contrasting</p>
Second-order theme	Exemplary evidence for first-order categories
<i>Empowerment accounts</i>	<p><i>Entrepreneurial opportunities</i></p> <p>“Airbnb is a people-to-people platform – of the people, by the people and for the people – that was created during the Great Recession to help people around the world use what is typically their greatest expense, their home, to generate supplemental income” (Airbnb Community Impact Report, 2015)</p> <p>“People who would have never thought that their home could be an asset that could be rented out, spare rooms et cetera in urban areas, you know, these assets are started to be used more efficiently” (Inline Policy)</p> <p>“Lots of the messaging that we use is about economic empowerment, you know, making some extra money.” (Airbnb)</p>
	<p><i>Improvement for guests</i></p> <p>“Airbnb democratizes travel so anyone can belong anywhere – 35 percent of the people who travel on Airbnb say they would not have travelled or stayed as long but for Airbnb” (Airbnb Community Impact Report, 2015)</p> <p>“Staying outside of traditional tourist spots is a great chance to experience different neighborhoods where local culture flourishes” (Press release, Expedia, 2015)</p> <p>“Landlord of the year 2011: vacation home holidays are as diverse, individual, and creative as are the landlords” (Press release, HomeAway, 2011)</p>
	<p><i>Community empowerment</i></p> <p>“Clubs empower our global community of hosts to unite and educate their neighbors and community leaders about the cultural and economic benefits of home sharing” (Information sheet, Home Sharing Club, 2014)</p> <p>“Airbnb is home to good travelers and good neighbors who contribute to their communities. 97 percent of the price of a listing, set by the Airbnb host, stays with the host. Airbnb hosts and guests ... want to do right by the cities where they live, work and visit” (Airbnb Community Impact Report, Airbnb, 2015)</p> <p>“[Airbnb] started in the cities, but they are growing hugely also in the countryside. The big cities also had the monopoly of the big events. If you want to go to a jazz festival, you have to go to Amsterdam and to London. I know the Netherlands are quite much more than Rotterdam, and the distance as such is short. But in France you go to Marseille or Paris. But now with short-</p>

	<p>term rental, you could find a small village; but because of the short-term rental, they could actually make a Jazz festival, because people could put the existing capacity into place” (EHHA)</p>
<i>Demystifying accounts</i>	<p><i>Inferior experience for guests</i></p> <p>“You can clearly see a decrease in the quality of these offers, if you ask me” (Local Tourism Association)</p> <p>“There was a gay couple from Israel and after they left, they got an email that they should not further recommend the apartment even if they liked it. I mean, that’s not acceptable” (Local Hotel Association)</p> <p>“Everyone can now rent out their apartment without any experience or touristic mindset” (Local Apartment Manager Association)</p> <p>“The care and support in a hotel is completely different, way better than for an apartment, where you get the key and maybe an email” (Local Business Development Agency)</p>
	<p><i>Marketing façade of inferior offering</i></p> <p>“It’s not really something new, Airbnb just does it very well with the marketing” (Local Apartment Manager Association)</p> <p>“If I tell my kids what sharing is, then this [i.e., home sharing] is not sharing, this is a transaction” (Local Hotel Association)</p> <p>“For marketing reasons, it is portrayed as if you would find new friends via Airbnb, that there would be some people that have an interest in different cultures and rent out rooms for the intercultural exchange. That’s just not how it works.” (Local Hotel Association)</p>
	<p><i>Big business at the core</i></p> <p>“This is about business, this is not a sharing economy, this is a share-holder economy” (Local Tourism Association)</p> <p>“Airbnb is a promotion and distribution channel in principle” (Local Apartment Manager Association)</p>
	<p><i>Bad impact on local communities</i></p> <p>“These guests don’t do any recycling The whole apartment building becomes a train station waiting hall” (Local Hotel Association)</p> <p>“There is an increasing housing shortage and at one point we need to act” (Local Apartment Manager Association)</p> <p>“There are often large groups of men and women and their friends, and it becomes loud, and that’s all fun, but then if you have this on 52 two weekends a year? Now, who thinks about the neighbors?” (Local Tourism Association)</p> <p>“It becomes more and more difficult to find an apartment in Vienna and the question is now if home sharing dries up the market” (City of Vienna)</p>
Aggregate dimension: Demarcation through compromising	
Second-order theme	Exemplary evidence for first-order categories
<i>Masking accounts</i>	<p><i>Alignment of offers and providers</i></p> <p>“[W]hole apartment blocks that are simply built for so-called home sharing, but basically these are like hotels” (Local Apartment Manager Association)</p>

“You take the most professional houses in South of France with a professional property manager, official clean agency, et cetera, and at the end of the day, that house is privately owned by a person. ... [H]e is a private person and then is able to make his product more available through platforms, or more secure, or more clean by using professional managers; but I think that the original idea will exist and that’s not a storytelling” (EHHA)

“These are not [apartments or rooms that are rented out by] students that make some extra income.” (Local Hotel Association)

“... at its core offer, Sonder is a hotel, we are professionalizing our operations.” (Advertisement, Sonder, 2019, Figure B)

“It’s a very professional environment. It’s very much supported by a lot of technology. So, you don’t have to get the key somewhere. It’s a digital check-in, the concierge services on your phone.” (Sonder)

Appropriate regulations in place

“In principle, it is quite clear what has to be done concerning the legal compliance. The legal framework is there” (City of Vienna)

“[T]he regulation with secondary homes is actually that you are allowed to use it as secondary home, and then it’s not important, if it’s your secondary home, or another guy’s secondary home, or another guest’s. While in the city, primary homes are just different, but you can regulate it quite well” (EHHA)

“Following the European Commission’s Better Regulation approach, we strongly believe there is no need for additional legislation” (Press release, Booking, 2017)

“Why would there need to be an extra authority to enforce the law? Everyone who does business should simply follow the rules, if you are now a private person or not doesn’t matter, you have a business. All the rules are there” (Local Apartment Manager Association)

Nuancing accounts

Clear distinction between providers

“1. Amateur activity: everyday people occasionally using the home in which they live to more fully leverage what is typically their greatest expense in order to generate supplemental income. 2. Vacation rentals activity (VR): the historic, long-standing use of properties as vacation rental homes” (Airbnb, Policy Report, 2017)

“Primarily it’s a home-sharing thing where you are on holiday and we want to share, rent our apartment for a few days a year ...; and secondary residence is basically where we get another apartment and you basically run another business” (Tripadvisor)

“I suspect that ... there will be a distinction to be made, kind of, between the commercial players and the non-commercial players” (Inline Policy)

“And you know we just have to find something that works and that is justifiable for, you know, somebody who is hosting a guest in their home for maybe 20 or 30 nights a year, you know, and finding a way of making that appropriate for somebody who might be doing it in an apartment that they own, that they are renting full-time” (Airbnb)

“New research on second homes from VRBO and global real estate adviser Savills reveals that more owners are purchasing second homes with the intent to use it as a vacation rental” (Press release, HomeAway, 2018)

“There’s a lot of layers, and yes, you mentioned Airbnb, Booking, and Expedia, which are the most exposed to the media, when you talk about short-term rental; but the reality is that we have to consider the property managers, or the house owners. The layers of companies, industries, and private people, and all the guests, right, who are part of this industry” (EHHA)

Change of industry needs different rules

“If you built a regulatory framework that began with the professionalism and you said, ‘Okay, we’re in Amsterdam, let’s start with allowing professional property managers, 400 of them, 4,000 total flats, we know they’re going to register, they’re going to carry an appropriate level of insurance, they’re going to allow for yearly inspections,’ because you know the professional managers simply pass that cost on” (HomeAway)

“I think we recognize that when it comes to something that has as many impacts as home sharing does, we have to take a broader view of responsibility. We need to ... figure out what those rules are and have a pretty rigorous debate with governments about what the right thing to do is” (Airbnb)

“The end of 2019 also brought a ruling from the Court of Justice of the European Union, which found that Airbnb should be regulated as an information society service and that a piece of 1970s-era French real estate law should not be applied to our platform. We welcomed this ruling and issued a letter to Mayors across Europe underscoring our commitment to work with them on innovative solutions to the challenges” (Update, Airbnb, 2019)

Table I

Tracing the Impact of Discursive Accounts on the Regulatory Boundary via Regulator Discourse

Discursive accounts	Themes of discursive accounts	Regulator discourse (interview)	Regulation
Nuancing	Clear distinction between providers	<p><i>“In our recommendations in the documents we always make distinctions between peer-to-peer and business” (EU Commission)</i></p> <p><i>“We have started to try to define applicable criteria to make a distinction.... And this has helped us to make better distinctions for the platform business...” (EU Commission)</i></p> <p><i>“We have now a lot of private people in the market which has a strong social component, they are using their car or an apartment to make some money ... now with other platforms such as Booking.com there we have over 80% of beds for professional providers” (EU Commission)</i></p> <p><i>“There are indicators when we have a private and when we have a professional provider. ... we make suggestions with thresholds Is it a legitimate business or is it a side hustle where private assets are used” (EU Commission)</i></p>	<p>Our data show that regulations during phase 2 start to delineate clear distinctions between professional letting and occasional home sharing. In Vienna, e.g., since Dec 2018, §7a of the Building Code states,</p> <ul style="list-style-type: none"> • the regular provision of living space for short-term accommodation purposes for a fee (‘commercial use’) is not permitted in residential zones, whereas • home sharing (i.e., when individuals rent out their private homes or rooms, occasionally) does not fall within the scope of the law and is therefore permitted in residential zones. <p>Since July 2019, commercial law specifies that private room rental is exempt from licensing requirements (LVwG- 2018/15/1757-5), if:</p> <ul style="list-style-type: none"> • rented rooms are in one’s own household • a maximum of 10 beds is provided • no people from outside the household are employed for the rental activities • food is served, but not at pre-determined times; only beverages produced at a landlord’s farm are served.
	Change of industry needs different rules	<p><i>“At the EU we have generally a positive attitude towards progressive and platforms (..) in contrast to some our member states who want to stop these developments” (EU Commission)</i></p> <p><i>“We have always looked at the digital market as promising with much growth potential and which creates employment. It is one of the most dynamic parts</i></p>	<p>Our data provide evidence for an understanding that ‘home sharing’ needs special consideration in terms of regulation. The following EU-level examples point to the development of new regulations:</p> <ul style="list-style-type: none"> • [B]efore signing up to an agreement on an online platform, consumers must know whether they are buying from a company or a private person. ... (Communication from the Commission to the European Parliament: A new deal for consumers, 2018)

		<p><i>of the economy, ... and we need to look closely to understand it</i>" (EU Commission)</p> <p><i>"Platforms make markets more dynamic, which is a good thing, they bring supply and demand together in new and more efficient ways ... and like with e-commerce which was a megatrend and we need to look at this of course carefully and not just regulate as nothing had changed" (EU Commission)</i></p>	<ul style="list-style-type: none"> • "The 'New Deal for Consumers' builds on the existing consumer policy framework and takes it a step further by proposing modern rules fit for today's changing markets and business practices, stronger public and private enforcement tools and better redress opportunities" (Regulation of the European Parliament and of the Council on promoting fairness and transparency for business users of online intermediation services, EU Commission, 2018)
Masking	Alignment of offers and providers	<p><i>"As we have more professional offers on Airbnb than private ones, here the original idea of peer-to-peer is gone, but it is a professional business and here, of course, we need a level playing field and regulate them as short-term rentals" (EU Commission)</i></p> <p><i>"And there are certain providers, of course, where the ideas of sharing got completely lost and they are on Airbnb and it has become a professional business" (EU Commission)</i></p>	<p>There is regulation that distinctively accounts for professionally led offers (even when advertised differently, e.g., via an online platform).</p> <p>"The proposed new rules will require online marketplaces to clearly inform consumers about the identity of the party with whom they are concluding a contract; is it a professional trader or an individual?" (Communication from the Commission to the European Parliament: A new deal for consumers, 2018)</p> <p>Regulatory attempts acknowledge the alignment of offers and providers, insofar as they propose common definitions, like the following example illustrates (EU Parliament resolution on a European Agenda for the Collaborative Economy (2017/2003 (INI)), June 15, 2017). The EU Parliament called for not viewing the sharing economy as a threat, emphasizing the importance of creating a level playing field by regulating the collaborative economy in a way that facilitates opportunities, while respecting the principles of fair competition, employee rights, and tax regulations. In specific, it</p> <ul style="list-style-type: none"> • called on the Commission to cooperate with EU Member States for developing guidelines for the definition of criteria for the difference between privates/professionals to ensure a fair development of 'sharing' • appealed to the EU Commission to analyze the possibility of establishing a set of general EU-level principles, criteria, and appropriate threshold values for local levels, as well as to eliminate unnecessary local regulatory burdens, due to the

			<p>necessity of ensuring equal operating conditions between comparable categories of providers throughout the EU</p>
	<p>Appropriate regulations in place</p>	<p><i>“We don’t need a whole new regulatory framework we have existing laws” (EU Commission)</i></p> <p><i>“I mean, we already have a lot of laws and rules that have looked at similar questions in other areas... and we can learn from there and apply existing rules according to thresholds” (EU Commission)</i></p> <p><i>“In our recommendations in the documents we always make distinctions between peer-to-peer and business, because consumer protection, for example, always assumes there is a more powerful party and weaker party and that’s what the laws are tailored for” (EU Commission)</i></p> <p><i>“We didn’t think creating new regulations makes sense, because we thought, wait a moment, there are already rules and the question is how can they be applied in an appropriate way” (EU Commission)</i></p> <p><i>“And of course, in the beginning we first checked how can we apply existing rules on the collaborative economy” (EU Commission)</i></p>	<p>Our data show that in phase 2 it becomes increasingly explicated that appropriate regulations that are in place apply to market actors that rent out professionally. Hence, they are regulated according to the same laws as professional competitors, such as hotels. In Vienna, e.g., the Tourism Promotion Act (WTFG) governs</p> <ul style="list-style-type: none"> • the collection of the City Tax. Anyone renting out to tourists in exchange for money must register guests (within 24 hours of arrival), collect and pay the city tax • the reporting of guests. Professional and private actors need to keep a guest register, register guests within 24 hours of arrival, and report the number of guests and overnight stays on a monthly basis <p>Austrian tax law applies and income from providing accommodation services may be subject to income tax, and VAT</p> <p>Since July 2019, the commercial law specifies that private room rental does not require a license (LVwG- 2018/15/1757-5), if:</p> <ul style="list-style-type: none"> • the rented rooms are in one’s own household • a maximum of 10 beds is provided • no people from outside the household are employed for the rental activities

Figure A
Event History

Timeline

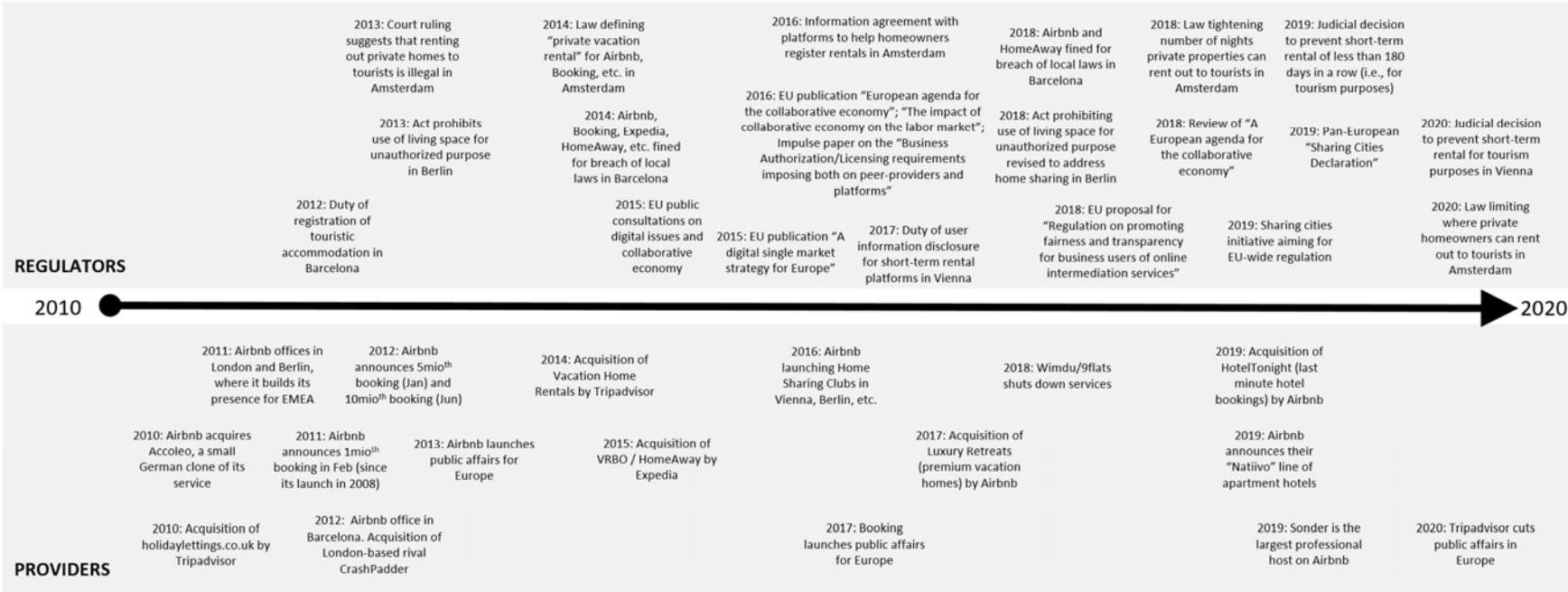


Figure B

Advertisements

Empowerment account: Improvement for guests



Screenshot video. Accompanying text: "... before you travel you can chat with your host, so you are not meeting a stranger ..."

Airbnb advertising video "What is Airbnb" (2014); Source: <https://www.youtube.com/watch?v=dA2F0qScxrl>

Exploiting popularity of home-sharing category



Booking, press release (2015).

Accompanying text on customer expectations: "Booking.com revealed that guests most appreciate hosts who make them 'feel at home' (63%), as well as hosts that can give them that local insight and 'insider' knowledge about the best places to visit in the area (54%)."

Masking account: Alignment of offers and providers



Screenshot video. Accompanying text "... at its core offer, Sonder is a hotel, we are professionalizing our operations."

Sonder, video (2019) "Partner with Sonder"; Source: https://www.youtube.com/watch?v=f_wG0bs5arU

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