

**VOLUNTARY COLLECTION AGREEMENT FOR  
HILLSBOROUGH COUNTY TOURIST DEVELOPMENT TAX**


**THIS VOLUNTARY COLLECTION AGREEMENT** (the “**Agreement**”) is dated December 20, 2016 and is between **AIRBNB, INC.**, a Delaware corporation (“**Airbnb**”) and the **TAX COLLECTOR OF HILLSBOROUGH COUNTY, FLORIDA** (the “**Tax Collector**”). Each party may be referred to individually as a “**Party**” and collectively as the “**Parties.**”


**RECITALS:**

WHEREAS, Airbnb represents that it provides an Internet-based platform through which a third party desiring to offer an accommodation (a “**Host**”) and a third party desiring to book an accommodation (a “**Guest**”) have the opportunity to communicate, negotiate and consummate a booking transaction for accommodations (“**Booking Transaction**”) pursuant to a direct agreement between Host and Guest to which Airbnb is not a party (the “**Platform**”);

WHEREAS, Airbnb represents that any agreement regarding a Booking Transaction through use of the Platform is between the Host and Guest only, that Airbnb is not a party to such agreements, that a Host exclusively determines the price to be charged, the dates to book such accommodations, the parties with whom to transact and all other material terms of such agreements, that only the Host and not Airbnb has the right and ability to accept and book an accommodation, and that Airbnb does not own any real property and does not have any possessory interest in any real property or accommodations offered by Hosts (including, but not limited to, as an owner, lessee, sublessee, mortgagee in possession, licensee, agent, or in any other capacity), and therefore cannot and does not transfer any possessory interest in any property or accommodations to any person;

WHEREAS, Airbnb represents that it provides, through third-party payment processors, a secure payment processing service to permit Hosts to receive payments from Guests electronically. When the Host accepts and confirms a Guest's reservation request, Airbnb, acting through third-party payment processors, electronically processes the Guest's payment, which is typically held and released approximately 24 hours after the Guest checks into the Host's property. Airbnb represents that Guests booking accommodations through the Platform pay the Host for such accommodations electronically using the Platform, and such payments are briefly

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held by Airbnb typically until twenty-four hours after check-in and then released directly to Hosts (less the applicable service fee);

WHEREAS, Airbnb represents that it is not an owner, operator, lessor, proprietor, manager or managing agent of living quarters or accommodations of any kind in any hotel, apartment hotel, motel, resort hotel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, timeshare accommodation, or condominium, and that it neither engages in the business of renting, leasing, letting or granting a license to rent, lease, let or use any accommodation in the State of Florida or Hillsborough County, Florida (the “County”). Airbnb represents further that it does not receive, collect or charge consideration for rentals within the meaning of applicable law in the State of Florida and/or in the County;


WHEREAS, the legal rights, remedies and obligations of Airbnb, Hosts and Guests using the Platform are specified in a document titled “Terms of Service” (the “TOS”) and other policies and procedures available at [www.airbnb.com](http://www.airbnb.com), including, but not limited to, certain TOS provisions to which Hosts and Guests have agreed that when or if Airbnb determines to assist with collection and remittance of occupancy taxes in a given jurisdiction, users grant Airbnb authority to register, report, collect and remit the applicable occupancy taxes pursuant to this Agreement and the TOS;

WHEREAS, the Florida Department of Revenue, which is charged with the supervisory duties for the collection and administration of taxes pursuant to Section 195.002, Florida Statutes, has entered into an agreement with Airbnb in the counties that do not collect and enforce the TDT locally;

WHEREAS, the Tax Collector provides for local administration and enforcement of the Tourist Development Tax in Hillsborough County pursuant to Section 124.0105, Florida Statutes, and the Hillsborough County Code of Laws and Ordinances, Part A, Chapter 46, Article IV (“Code”);

WHEREAS, the Tax Collector and Airbnb enter into this Agreement voluntarily in order to facilitate the reporting, collection and remittance of applicable occupancy taxes from Hosts and Guests, resulting from Booking Transactions completed by Hosts and Guests on the Platform for occupancy of accommodations located in the County, in accordance with this Agreement.

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NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS, PROMISES AND AGREEMENTS CONTAINED HEREIN, THE PARTIES AGREE AS FOLLOWS:

(A) The following terms as defined above are hereby incorporated into the terms of this Agreement:


- a. Airbnb
- b. Booking Transaction
- c. County
- d. Guest
- e. Host
- f. Party
- g. Parties
- h. Platform
- i. Tax Collector
- j. TOS

(B-1) With respect to Booking Transactions between Hosts and Guests completed on the Platform for accommodations for which the County Tourist Development Taxes (“**TDT**”), imposed by Article IV of the Code, is applicable, and during the period in which this Agreement is effective (as defined below), and solely pursuant to the terms and conditions of this Agreement, Airbnb agrees to assume the duties of TDT dealer pursuant to Section 46-240 of the Code (hereinafter, the “**Dealer**”).

(B-2) Airbnb neither agrees to undertake, nor undertakes any obligation to assume the duties of a Dealer and does not agree to undertake any obligation contractually or otherwise to collect or remit TDT relating to any user’s transaction completed, made or facilitated through any means, or method or other platform, other than the Host or Guest’s use of the Platform. Any obligation assumed by Airbnb pursuant to this Agreement (during any period in which it is effective) shall be limited to users completing Booking Transactions directly between the Guest and Host through their use of the Platform.

### PROSPECTIVE COLLECTION OF TDT

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(C) Starting on December 21, 2016, Airbnb agrees to instruct their internal departments to prepare the software needed in order to commence collecting and remitting TDT no later than February 1, 2017 (the “**Effective Date**”), pursuant to the terms of this Agreement, at the applicable rate, on completed Booking Transactions for occupancy of accommodations located in the County between a Guest and Host who use the Platform. For the avoidance of doubt, this agreement to collect shall not extend to any period or transaction prior to the Effective Date or after the termination of this Agreement or to any user’s transaction completed, through any means, method or platform, other than the Platform.

#### **REMITTANCE OF TDT**

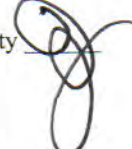
(D) Airbnb shall reasonably report information on the tax return form prescribed by the County including all TDT that is subject to the provisions of this Agreement, and it shall remit all TDT collected from Guests in accordance with this Agreement and the TOS and evidenced on such returns in the time and manner described in the Code as may be amended from time to time or as agreed between the Parties in writing.

#### **AIRBNB LIABILITY**

(E) On a prospective basis upon the Effective Date of this Agreement, and during any period in which this Agreement is in effect, in accordance with the terms of this Agreement, Airbnb agrees contractually to assume liability for any failure to report, collect and/or remit the correct amount of TDT, based on the total consideration required to be paid by the Guest for the right to occupy the Host property including, but not limited to, penalties and interest, lawfully and properly imposed in compliance with law. Nothing contained herein nor any action taken pursuant to this Agreement, including but not limited to the collection or remittance of TDT, shall impair, restrict or prevent Airbnb from asserting that any TDT and/or penalties, interest, fines or other amounts assessed against it were not due, are the subject of a claim for refund under applicable law or enforcing any and all rights accorded to it pursuant to law.

(F) During any period in which this Agreement is in effect, and without waiving any audit rights provided to Tax Collectors under Florida Law, and provided that Airbnb is not in breach of its obligations under this Agreement, then with respect to Booking Transactions

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covered by this Agreement, the Tax Collector agrees to audit Airbnb on the basis of TDT returns, sales tax returns that support the audit period and supporting documentation filed by Airbnb with the Tax Collector, and shall not directly or indirectly audit any individual Guest or Host relating to such booking transactions unless and until an audit of Airbnb by the Tax Collector has been exhausted with the matter not resolved to the Tax Collector's full satisfaction.


(G) With respect to any audit of completed Booking Transactions that are subject to this Agreement during any period in which it is effective, the Tax Collector agrees to audit Airbnb utilizing transaction data that is anonymous with respect to each booking transaction. If requested by the Tax Collector, Airbnb agrees to provide transaction data based on anonymous reservation IDs or other type of transaction ID maintained by Airbnb in its ordinary course of business. The Parties agree that Airbnb shall not be required to produce any personally identifiable information relating to any Host or Guest and/or relating to any Booking Transaction in connection with an audit or otherwise unless and until an audit of Airbnb by the Tax Collector has been exhausted with the matter unresolved. Airbnb acknowledges that a complete record of the property must be contained in its records pursuant to Sections 125.0104, 212.03, and 212.13.

(H) The Tax Collector agrees that pursuant to this Agreement and during the period in which it is effective, Airbnb agrees to register as a Dealer for the reporting, collection and remittance of TDT, in connection with its obligations assumed under Article IV of the Code as set forth in this Agreement. Registration with the Tax Collector and the issuance of any certificate of authority will be in the name of Airbnb, Inc. at 888 Brannan Street, 4<sup>th</sup> Floor, San Francisco, CA 94103. Airbnb, Inc. will be the registered taxpayer on behalf of any subsidiary or affiliate of Airbnb, Inc. collecting TDT from Guests. The Tax Collector reserves the right to audit individual Guests or Hosts as allowed under Florida Law.

### GUEST AND HOST LIABILITY

(I) Nothing in this Agreement shall relieve Guests or Hosts from any responsibilities with respect to TDT, including any obligation to register with the Tax Collector to collect, remit and report TDT for a user's transactions completed through any means, method, device or platform or restrict the Tax Collector from investigating or enforcing any provision of applicable law against such users for any occupancy arranged directly or indirectly through any means.

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(J) Nothing herein shall relieve any Guest or Host of liability for TDT imposed by the Code, nor limit the Tax Collector's authority to hold such Guest or Host responsible for any applicable TDT, penalties and interest for which they may be liable, including, but not limited to, civil and criminal penalties arising from inaccurate, false or misleading representations made to Airbnb or the Tax Collector by such Guest or Host, whether or not such representations were, in fact, relied upon by Airbnb or the Tax Collector in complying with its responsibilities under this Agreement.

### **NOTIFICATION TO GUESTS AND HOSTS**

(K) Airbnb agrees, for the purposes of facilitating this Agreement, and as required by its TOS, that it will notify (i) Hosts that TDT will be collected and remitted to the Tax Collector as of the Effective Date pursuant to the terms of this Agreement; and (ii) Guests and Hosts of the amount of TDT collected and remitted on each Booking Transaction. Airbnb agrees to post to the Airbnb website under its "Responsible Hosting" link information relating to Hillsborough County (and applicable municipalities) including, but not limited to, zoning, building housing standards, business license, and taxes.

### **PROSPECTIVE TAX TREATMENT**

(L) Collection and remittance of TDT under this Agreement shall begin on the Effective Date. Nothing contained herein shall impair or prevent the Tax Collector from collecting alleged indebtedness related to TDT due prior to the Effective Date of this Agreement from any Guest, Host, or Airbnb. Moreover, nothing contained in this Agreement will constitute a release or waiver of any existing claim, cause of action or indebtedness that the Tax Collector may have or claim to have against any Guest, Host or Airbnb.

### **LIMITATION OF APPLICATION**

(M) This Agreement is solely for the purpose of facilitating the administration and collection of the TDT with respect to Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution and implementation of this Agreement by the Parties, including but not limited to, the collection and/or remittance of TDT, shall not be

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considered an admission or evidence of any issue of law or fact arising under the Code or any other provisions of the laws of the United States of America, State of Florida, or the County. By entering into or acting pursuant to the terms of this Agreement, including but not limited to collecting and/or remitting TDT, Airbnb does not waive, and expressly preserves, any and all arguments, contentions, claims, causes of action, defenses or assertions to, without limitation, (i) contest the validity of any construction of the Code that extends beyond the express terms of the ordinance; (ii) contest that Airbnb is a Dealer (as defined above); (iii) contest that Airbnb is a Dealer, lessor, operator, or vendor for any other purpose under any other provision of state, local and/or federal law; (iv) contest that Airbnb “receives”, charges, collects, or otherwise comes into possession of taxable “consideration for the lease or rental” as those terms are used in Article IV, Section 46-240(c) of the Code; or (v) contest that any third party occupies any taxable “living quarters” or “accommodations” of any kind in a “hotel” or otherwise, as those terms are used in Article IV, Section 46-240(a) of the Code.

#### **MODIFICATIONS**

(N) No modification of this Agreement shall be effective unless in writing and sign by both parties.

#### **DURATION/TERMINATION**

(O) This Agreement shall apply to Booking Transactions made on or after the Effective Date and shall remain in effect unless terminated in accordance with paragraph (P) below.

(P) This Agreement may be terminated by Airbnb or the Tax Collector for convenience, provided that proper notice is given. Proper notice for the purposes of this paragraph means at least 30 days’ written notification to the other party by certified or registered mail and, in the case where Airbnb is the party seeking to terminate the Agreement, at least 30 days e-mail notification to each Host offering accommodations in the County through Airbnb’s Platform that Airbnb will no longer be collecting and remitting TDT for Booking Transactions subject to this Agreement. Such termination shall be effective on the first day of the calendar month following the 30 day written notification to the other Party. Any termination under this paragraph shall not affect the duty of Airbnb to remit to the Tax Collector any TDT collected from Guests up

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through and including the effective date of termination of this Agreement, even if not remitted by Airbnb to the Tax Collector as of the date of termination.

**MISCELLANEOUS**

(Q) CHOICE OF LAW. This Agreement, its construction and any and all disputes arising out of or relating to it, shall be interpreted in accordance with the substantive laws of the State of Florida without regard to its conflict of law principles. The Parties agree that any dispute arising out of or relating to this Agreement shall be heard exclusively in the Thirteenth Judicial Circuit Court of Florida or the United States District Court for the Middle District of Florida and each Party consents to the exclusive jurisdiction of such courts and waives any and all objections to jurisdiction or venue in such courts or any assertion of inconvenient forum.


(R) MERGER AND INTEGRATION. This Agreement contains the entire agreement of the Parties with respect to the subject matter of this Agreement, and supersedes all prior negotiations, agreements and understandings with respect thereto.

(S) COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which, when taken together, shall constitute one and the same instrument. The Agreement shall become effective when a counterpart has been signed by each Party and delivered to the other Party, in its original form or by electronic mail, facsimile or other electronic means. The Parties hereby consent to the use of electronic signatures in connection with the execution of this agreement, and further agree that electronic signatures to this agreement shall be legally binding with the same force and effect as manually executed signatures.

(T) RELATIONSHIP OF THE PARTIES. Airbnb is an independent contractor. This Agreement does not create nor is it intended to create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the Parties. There are no third-party beneficiaries to this Agreement.

(U) WAIVER AND CUMULATIVE REMEDIES. No failure or delay by either Party in exercising any right under this Agreement shall constitute a waiver of that right or any other right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a Party at law or in equity.

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(V) FORCE MAJEURE. Neither Party shall be liable for any failure or delay in performance under this Agreement (other than for delay in the payment of money due and payable hereunder) for causes beyond that Party's reasonable control and occurring without that Party's fault or negligence, including, but not limited to, acts of God, acts of government, flood, fire, civil unrest, acts of terror, strikes or other labor problems (other than those involving Airbnb employees), computer attacks or malicious acts, such as attacks on or through the Internet, any Internet service provider, telecommunications or hosting facility. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

(W) ASSIGNMENT. Neither Party may assign any of its rights or obligations hereunder, whether by operation of law or otherwise, without the prior written consent of the other Party.). Notwithstanding the foregoing, Airbnb may assign this Agreement in its entirety without consent of the other Party in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets provided the assignee has agreed to be bound by all of the terms of this Agreement and all past due fees are paid in full. Any attempt by a Party to assign its rights or obligations under this Agreement in breach of this section shall be void and of no effect. Subject to the foregoing, this Agreement shall bind and inure to the benefit of the Parties, their respective successors and permitted assigns.

(X) MISCELLANEOUS. If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.

### NOTICES

(Y) All notices under this Agreement shall be in writing and shall be deemed to have been given upon: (i) personal delivery; (ii) the third business day after first class mailing postage prepaid; or (iii) the second business day after sending by overnight mail or by facsimile with telephonic confirmation of receipt. Notices shall be addressed to the attention of the following persons, provided each Party may modify the authorized recipients by providing written notice to the other Party:

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To Airbnb:  
Airbnb, Inc.  
Attn: Deputy General Counsel  
888 Brannan Street, 4<sup>th</sup> Floor  
San Francisco, CA 94103  
Email: [legal@airbnb.com](mailto:legal@airbnb.com)

With copy to:  
Airbnb, Inc.  
Attn: Global Head of Tax  
888 Brannan Street, 4<sup>th</sup> Floor  
San Francisco, CA 94103  
Email: [tax@airbnb.com](mailto:tax@airbnb.com)

To the Tax Collector:  
Hillsborough County Tax Collector,  
601 E. Kennedy Boulevard, 14<sup>th</sup> Floor  
Tampa, FL 33602  
Fax: 813-635-5218  
Email: [beldend@hillsboroughcounty.org](mailto:beldend@hillsboroughcounty.org)

**(Signatures follow on next page)**

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*IN WITNESS WHEREOF*, Airbnb and the Tax Collector have executed this Agreement effective on the date set forth in the introductory clause.

**AIRBNB, INC.**, a Delaware corporation

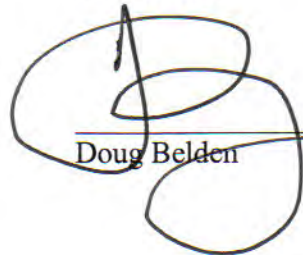
By:  \_\_\_\_\_  
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Signature of Taxpayer or  
Authorized Representative

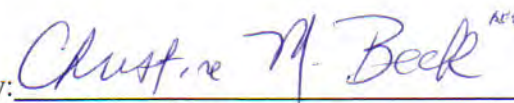
Beth Adair, Director of Global Tax

\_\_\_\_\_  
Print Name and Title of Taxpayer or  
Authorized Representative

**TAX COLLECTOR OF HILLSBOROUGH COUNTY,  
FLORIDA**

 \_\_\_\_\_  
Doug Belden

**APPROVED AS TO FORM**

By:  \_\_\_\_\_  
Office of the County Attorney