

**AMENDMENT NO. 1 TO  
VOLUNTARY COLLECTION AGREEMENT  
FOR  
CITY OF GULF SHORES, ALABAMA LODGING TAX**

This, Amendment No. 1 to the Voluntary Collection Agreement dated September 24, 2018 by and between **AIRBNB, INC.**, a Delaware corporation (“**Airbnb**”), and the **REVENUE DIVISION OF GULF SHORES, ALABAMA** (the “**TAXING JURISDICTION**”), is entered into this [DATE] (“**Amendment No. 1**”).

**RECITALS:**

WHEREAS, Airbnb represents that it provides an Internet-based platform (the “**Platform**”) through which third parties offering accommodations (“**Hosts**”) and third parties booking such accommodations (“**Guests**”) may communicate, negotiate, and consummate a direct booking transaction for accommodations to which Airbnb is not a party (“**Booking Transaction**”);

WHEREAS, Airbnb has implemented a new software feature which offers certain Hosts a tax experience that is consistent with that of its competitors, by enabling such Hosts to control the collection and remittance of applicable transient occupancy taxes and applicable sales taxes (“**Taxes**”) to the Taxing Jurisdiction;

WHEREAS, Airbnb may expand the types of transactions in Gulf Shores, Alabama that may be offered by third parties through its Platform to third parties seeking to book such transactions;

WHEREAS, the Taxing Jurisdiction and Airbnb previously entered into a Voluntary Collection Agreement (“**VCA**”) on September 24<sup>th</sup>, 2018 in order to facilitate the reporting, collection, and remittance of applicable Lodging Tax from Hosts and Guests, resulting from Booking Transactions completed by Hosts and Guests on the Platform for occupancy of accommodations located in Gulf Shores, Alabama; and

WHEREAS, the parties now desire to amend the VCA to identify the optional alternative tax remittance feature for certain Hosts, and to expand the scope of transactions which may be completed by Hosts and Guests on the Platform.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. The section entitled “**REGISTERED HOSTS**” shall be added to the VCA as follows:

#### **REGISTERED HOSTS**

(E-1) Airbnb reserves the right to implement a software feature on the Platform whereby Airbnb collects Taxes based on tax information supplied by the Host, and remits such Taxes to Hosts for ultimate reporting and remittance by the Host to the Taxing Jurisdiction. In such cases, a Host must provide to Airbnb its (i) applicable Tax identification or registration number; (ii) applicable business identification number; and (iii) acknowledgement of its obligation to collect all Taxes owed on a Host’s Taxable Booking Transactions and to remit and report any Taxes collected directly to the Taxing Jurisdiction (a “**Registered Host**”). Upon request from the Taxing Jurisdiction, and not more than once per consecutive twelve-month period, Airbnb may provide the Taxing Jurisdiction with the following information related to Registered Hosts: Name, Tax ID Number, Business ID Number, and Gross Bookings.

(E-2) Airbnb satisfies its obligations of the VCA by remitting the full amount of Taxes collected on behalf of Hosts to the Taxing Jurisdiction, and in the case of Registered Hosts only, by remitting the Taxes collected on a Registered Host’s Taxable Booking Transactions directly to the Registered Host.

2. Paragraph (F) is hereby deleted in its entirety and replaced with the following:

(F) Pursuant to the terms of this Agreement, Airbnb agrees contractually to assume liability for any failure to report, collect and/or remit the correct amount of Taxes, including, but not limited to, penalties and interest, lawfully and properly imposed in compliance with the Code. Nothing contained herein nor any action taken pursuant to this Agreement shall impair, restrict or prevent Airbnb from asserting that any Taxes and/or penalties, interest, fines or other amounts assessed against it were not due or are the subject of a claim for refund under applicable law, or otherwise bar it from enforcing any rights accorded by law.

*Notwithstanding the above and solely with respect to Registered Hosts, Airbnb does not assume any liability for the failure of a Registered Host to comply with any applicable collection, reporting or remittance obligations related to Taxable Booking Transactions. Further, Airbnb does not assume any liability for collection based on information supplied by the Registered Host.*

3. Paragraph (I) is hereby deleted in its entirety and replaced with the following:

(I) During any period in which this Agreement is effective ~~relating to Taxable Booking Transactions,~~ and provided Airbnb is in compliance with its obligations herein, Hosts shall be relieved of any obligation to collect and remit Taxes on Taxable Booking Transactions, and shall be permitted but not required to register individually with the Taxing Jurisdiction to collect, remit and/or report Taxes. *Notwithstanding the above, Registered Hosts will be solely responsible for directly remitting Taxes collected on Taxable Booking Transactions to the Taxing Jurisdiction.* Nothing in this Agreement shall relieve Guests or Hosts from any responsibilities with respect to Taxes for transactions completed other than on the Platform, or restrict the Taxing Jurisdiction from investigating or enforcing any provision of applicable law against such users for such transactions.

4. The following paragraph shall be added to the VCA as follows:

(L-1) If Airbnb expands the types of transactions that may be completed by Hosts and Guests on the Platform to include additional taxable services or products located in Gulf Shores, Alabama, and Airbnb decides in its sole discretion to collect and remit any applicable taxes with respect to such transactions on behalf of Hosts and/or Guests, Airbnb agrees to provide reasonable notice to the Taxing Jurisdiction regarding the collection and remittance of such taxes.

5. Except as modified herein, the terms of the VCA shall remain in full force and effect. This Amendment No. 1 may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one instrument.

**[Signatures Follow on Next Page]**

***IN WITNESS WHEREOF***, Airbnb and the Taxing Jurisdiction have executed this Amendment No. 1 effective on the date set forth in the introductory clause above.

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

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

\_\_\_\_\_  
Name and Title of Authorized Representative

**REVENUE DIVISION OF GULF SHORES, ALABAMA**

By: \_\_\_\_\_  
Signature

\_\_\_\_\_  
Name and Title