



July 18, 2019

County of San Bernardino
Auditor-Controller/Treasurer/Tax Collector
268 W. Hospitality Lane, First Floor
San Bernardino, CA 92415-0360

RE: Letter Amendment to the Voluntary Collection Agreement between Airbnb and the County of San Bernardino, California for the Collection of Transient Occupancy Tax ("Letter Amendment")

To Whom It May Concern:

On August 1, 2018, the County of San Bernardino and Airbnb, Inc. ("**Airbnb**") entered into the Voluntary Collection Agreement for the Collection of Transient Occupancy Tax ("**VCA**"), in which Airbnb contractually agreed to report, collect and remit the applicable transient occupancy taxes ("**TOT**") on behalf of Hosts for Taxable Booking Transactions completed by Hosts and Guests on the Platform for accommodations located in the County of San Bernardino.

Since entering into the VCA with the County of San Bernardino, Airbnb's business model has evolved and our host community has expanded. In order to offer our host community a tax experience that is consistent with that of our competitors, Airbnb has implemented a new optional software feature to enable certain hosts to have more control over their taxes. Airbnb anticipates this software feature will be available by Q2 2019.

By signing the Letter Amendment below, Airbnb and the County of San Bernardino agree to amend the VCA in the following manner:

1. **Definitions.** Unless indicated otherwise, capitalized terms used in this Letter Amendment shall have the same meanings as set forth for those terms in the VCA.
 - a. "**Registered Host**" shall mean a Host that provides to Airbnb its (i) applicable TOT identification or registration number; (ii) applicable business identification number (e.g., Employer 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.
2. **Registered Hosts.** Airbnb reserves the right to implement a software feature on the Platform whereby Airbnb collects applicable transient occupancy taxes and applicable sales taxes ("**Taxes**") based on tax information supplied by



Registered Hosts, and remits such Taxes to the Registered Hosts for their ultimate reporting and remittance to the appropriate taxing jurisdiction. . Upon request from the Taxing Jurisdiction, and not more than once per consecutive twelve-month period, Airbnb may provide the Taxing Jurisdiction with copies of documentation related to Registered Hosts.

Airbnb satisfies its obligations under the VCA and this Letter Amendment by submitting the full amount of Taxes collected on behalf of Hosts due to your 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. 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. Registered Hosts will be solely responsible for directly remitting Taxes collected on Taxable Booking Transactions to your jurisdiction.

3. **Airbnb Notice of Additional Taxes.** 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 your jurisdiction, 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 will provide reasonable notice to your jurisdiction regarding the collection and remittance of such taxes.
4. All other terms and conditions of the VCA will remain in full force and effect. This Letter Amendment 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.

Please provide your signed counterpart of this Letter Agreement within 60 days from the date of this letter (the "Response Period") to the following address:

Airbnb, Inc.
Attn: Tax Department
888 Brannan Street, 3rd Fl.
SF, CA 94103
taxagreements@airbnb.com

If Airbnb does not receive your signed counterpart of this Letter Amendment within the Response Period, and you continue to accept TOT for Taxable Booking Transactions completed by Hosts and Guests on the Platform for accommodations located in the County of San Bernardino following the Response Period, Airbnb will deem the inaction as an implied acceptance of this Letter Amendment, and Airbnb will proceed to collect and remit taxes as provided in the Agreement and this Letter Amendment.



To the extent you object to or formally reject this Letter Amendment in writing within the Response Period, unless the parties come to an agreement within 120 days from the date of this letter, the Agreement will be deemed terminated as of the end of such 120 day period.

We look forward to continuing our partnership with the County of San Bernardino.

Sincerely,

Mirei Yasumatsu
Global Head of Tax
Airbnb, Inc.

AIRBNB, Inc., a Delaware corporation

By: _____
Signature of Authorized Representative

Mirei Yasumatsu, Global Tax Director
Name and Title of Authorized Representative

Acknowledged and agreed to by a duly authorized representative of the County of San Bernardino:

COUNTY OF SAN BERNARDINO, CALIFORNIA

By: _____
Signature of Authorized Representative

Curt Hagman, Chairman, Board of Supervisors
Name and Title of Authorized Representative