

VOLUNTARY COLLECTION AGREEMENT

THIS VOLUNTARY COLLECTION AGREEMENT ("Agreement") is dated 11.30, 2023 and is between HOMEAWAY.COM, INC., a Delaware corporation and ("HomeAway"), and the COUNTY OF SONOMA, CALIFORNIA ("County"). Each party may be referred to individually as a "Party" and collectively as the "Parties."

HomeAway and its subsidiaries operate an internet-based platform that allows homeowners ("Homeowners") to advertise the availability of their properties to travelers ("Guests") seeking accommodations through Vrbo.com and localized Vrbo websites operating worldwide ("HomeAway Platform").

HomeAway and the County enter into this Agreement voluntarily in order to facilitate the collection and remittance of the County's Transient Occupancy Tax (the "Tax") as set forth in Section 12-10 et seq. of the County Code (the "Code") by Homeowners and Guests on the HomeAway Platform for occupancy of accommodations located in the unincorporated areas of the County in accordance with this Agreement as follows:

1. With respect to any transaction between a Homeowner and a Guest booked on and for which payment is completed on the HomeAway Platform for accommodations for which Tax is due ("Booking Transaction"), and during the period in which this Agreement is in effect (as defined below), and solely pursuant to the terms and conditions of this Agreement, HomeAway agrees to collect and remit the Tax.

2. The Tax shall be collected and remitted at the applicable rate by HomeAway based upon the entire amount charged by the Homeowner in connection with the Booking Transaction, including but not limited to the following fees charged by a Homeowner: rental fee, service fee, booking fee, cleaning fee, property damage fee, and any other use-related fee; but excluding refundable damage deposits. HomeAway shall file returns on the form described in the Code or as agreed between the parties in writing. HomeAway shall file returns on a monthly basis. For the avoidance of doubt, it is understood and agreed by the Parties, that HomeAway will file returns and remit any Tax collected, based on the date the stay commences and not the date of the booking transaction.

3. HomeAway will provide each Homeowner with the ability to display a County-issued Transient Occupancy Tax identification number on the HomeAway Platform for each short-term rental property advertised.

4. HomeAway agrees to commence collecting the Tax starting on February 1, 2024 (the "Effective Date") and remitting any Tax collected in accordance with Paragraph 2. 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 HomeAway Platform.

5. The County agrees to confirm its jurisdictional boundaries with HomeAway's third-party tax content provider within 90-days of the Effective Date. The content provider is Vertex and boundaries can be verified by emailing gis@vertexinc.com. If the County fails to confirm the boundaries, the County agrees to accept the boundaries as determined by HomeAway.

6. 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, HomeAway agrees contractually to assume liability for any failure to report, collect, and/or remit the correct amount of the Tax for any Booking Transaction, 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 the Tax, shall impair, restrict, or prevent HomeAway from asserting that any Tax 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 from enforcing any and all rights accorded to it pursuant to law.

7. During any period in which this Agreement is in effect, and without waiving any audit rights provided to the County, with respect to any transaction for which the Tax is due and paid pursuant to this Agreement, the County agrees to audit HomeAway in the manner provided in the Tax Code, except that: (a) HomeAway will not be required on the basis of this Agreement to disclose the Homeowner or Guest name or property address at issue; (b) the County shall not audit any individual Guest or Homeowner relating to such transactions; and (c) if there are errors in the jurisdictional boundaries, HomeAway will provide the URL of the property listing after the County updates the boundaries with HomeAway's third-party content provider in accordance with Paragraph 4. The County shall complete any audit of HomeAway's books and records within the time period permitted under the applicable statute of limitations and shall not request or require HomeAway to execute any waiver extending the allowable time period for completing such audit. Nothing in this paragraph prevents the County from auditing an individual who (or entity that) happens to be a Homeowner based upon transactions that the County learns of independently, nor shall anything in this paragraph prevent the County from auditing a Homeowner for transactions that the Homeowner completes on another internet-based platform.

8. Upon the County's request in connection with an audit, HomeAway shall submit all applicable transaction data based on reservation ID, or other type of transaction ID, as maintained by HomeAway in its ordinary course of business. The Parties agree that HomeAway is not required, on the basis of this Agreement, to produce any Homeowner or Guest name or address relating to any transaction in connection with an audit or otherwise, except pursuant to a lawfully issued subpoena.

9. During any period in which this Agreement is in effect, and on the condition that HomeAway is in compliance with its obligations under this Agreement, and solely with respect to Booking Transactions, said Homeowner shall not be required to individually collect, remit and report the Tax to the County. However, nothing in this Agreement shall relieve Guests or Homeowners from any responsibilities with respect to the Tax, including, without limitation, the obligation to register with the County to submit the required supporting documentation and/or to collect, remit, and report the Tax for transactions completed through any other means, method, device, or platform, or restrict the County from investigating or enforcing any provision of applicable law against any such person or entity for any occupancy arranged directly or indirectly through any other means.

10. The County agrees, for the purpose of facilitating this Agreement, that it shall not make any assessment, supplemental assessment, or claim for the Tax as to HomeAway for any

period prior to the Effective Date of this Agreement; and it releases and discharges any claims against HomeAway (and its present or former: successors, direct or indirect members, parents, subsidiaries, affiliates, agents, legal representatives, insurers, employees, officers, directors and shareholders) from any and all past, present, or future assessments, causes of action, claims, demands, expenses, damages, or losses, of whatever kind or nature, known or unknown, asserted or unasserted, in law or equity, whether statutory or common law, which existed, accrued, or arose related to the Tax for the period preceding the Effective Date of this Agreement.

11. Information provided to the County in connection with this Agreement, including tax returns, information, data, and records shall be deemed confidential, except to the extent that disclosure of such information is required to be made pursuant to federal or state law, including the California Public Records Act, or pursuant to a valid judicial order.

12. This Agreement is solely for the purpose of facilitating the administration and collection of the Tax due for Booking Transactions. It is expressly understood and agreed by the Parties that neither Party has made any concessions regarding the merits of its respective positions nor the merits of the other Party's positions with respect to the collection of the Tax addressed in this Agreement.

13. The County agrees to work with HomeAway to answer any questions received from Homeowners and the public about HomeAway's tax collection and remittance process under this Agreement. If requested by the County, HomeAway will provide information to the County to be used by the County to answer questions from Homeowners, travelers and others.

14. No modification of this Agreement shall be effective unless in writing and signed by both parties.

15. This Agreement may be terminated by HomeAway or the County upon 30 days' written notification to the other Party. Any termination under this Paragraph shall not affect the duty of HomeAway to remit to the County any Tax collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by HomeAway to the County as of the date of termination.

16. 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 California without regard to its conflict of law principles.

17. 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.

18. The Parties represent and warrant that they each have the legal authority to enter this Agreement, that the person executing the Agreement of behalf of either Party is authorized to do so, and that the Agreement shall be binding and enforceable when duly executed and delivered by each Party.

19. This Agreement is executed in two (2) counterparts, each of which shall be deemed an original, and all counterparts individually or together shall constitute one and the same

Agreement. Further, the reproduction of an original signature by electronic means shall be deemed to be an original signature.

20. This Agreement has been jointly prepared by the Parties hereto, and shall not be construed more strictly against either Party.

21. 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 which consent shall not be unreasonably withheld. Notwithstanding the foregoing, HomeAway may assign this Agreement in its entirety without the County's consent 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 Tax and all other sums due at the time of the attempted assignment have been 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.

22. 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, by facsimile with telephonic confirmation of receipt, or by email. 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:

To HomeAway: HomeAway.com, Inc.
Attn: Teddi DeRouen
1111 Expedia Group Way West
Seattle, WA 98119
Email: tderouen@expediagroup.com

With a copy to: HomeAway.com, Inc.
Attn: Christy Vernor
11920 Alterra Pkwy
Austin, TX 78758
Email: cvernor@expediagroup.com

To the County: Auditor-Controller-Treasurer-Tax Collector
Attn: Erick Roeser
585 Fiscal Drive, Suite 100
Santa Rosa, CA 95403
Email: acttc-administration@sonoma-county.org

THE COUNTY OF SONOMA, CALIFORNIA

By: 
Chair, Board of Supervisors

30th Day of November, 2023

HOMEAWAY.COM, INC., a Delaware corporation

DocuSigned by:
By: 
Pedro DeRouen

Day of _____, 2023
November 30, 2023 | 10:26 AM PST