

## VOLUNTARY COLLECTION AGREEMENT

THIS VOLUNTARY COLLECTION AGREEMENT ("Agreement") is dated September 19, 2024 and is between HOMEAWAY.COM, INC., a Delaware corporation and ("HomeAway"), and the City of Fresno, a California municipal corporation (the "City"). 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 City enter into this Agreement voluntarily in order to facilitate the collection and remittance of the City's Transient Occupancy Tax imposed under Sec. 7-601 et seq of the City's Municipal Code (collectively the "Tax"), by Homeowners and Guests on the HomeAway Platform for occupancy of accommodations located in the City 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 the 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 rates 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. Taxes shall not be collected on the Traveler Service Fee ("TSF") charged by HomeAway to Guests. HomeAway shall file returns on the form and by the due dates described Sec. 7-609(a) or as agreed between the parties in writing. 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 agrees to commence collecting the Tax starting on November 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.

4. The City 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](mailto:gis@vertexinc.com). If the City fails to confirm the boundaries, the City agrees to accept the boundaries as determined by HomeAway.

5. 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.

6. During any period in which this Agreement is in effect, and without waiving any audit rights provided to the City, with respect to any transaction for which the Tax is due and paid pursuant to this Agreement, the City agrees to audit HomeAway in the manner provided in the 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 City shall not, directly or indirectly, 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 City updates the boundaries with HomeAway's third-party content provider in accordance with Paragraph 4. The City 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 City from auditing an individual who (or entity that) happens to be a Homeowner based upon transactions that the City learns of independently.

7. Upon the City'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.

8. 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 City. However, nothing in this Agreement shall relieve Guests or Homeowners from any responsibilities with respect to the Tax, including, without limitation, any obligation to register with the City or to collect, remit, and report the Tax for transactions completed through any other means, method, device, or platform, or restrict the City 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.

9. The City 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.

10. Any and all tax returns, information, data, records or documents provided to the City in connection with this Agreement, including but not limited to any audit, shall be deemed confidential and shall not be shared with any third party, including but not limited to any other governmental agency or any other jurisdiction.

11. 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.

12. The City 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 City, HomeAway will provide information to the City to be used by the City to answer questions from Homeowners, travelers and others.

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

14. This Agreement may be terminated by HomeAway or the City 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 City 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 City as of the date of termination.

15. 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.

16. 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.

17. 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.

18. 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.

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

20. The Parties agree that each shall treat as confidential all information furnished to it by the other Party under this Agreement, including but not limited to the existence and terms of this Agreement; *provided, however*, that a Party may disclose the confidential information of the other Party to those of its employees, consultants (including professional advisers) and affiliates that require access to such confidential information in order to permit such Party to exercise its rights and perform its obligations hereunder. Nothing in this

Agreement shall prevent the disclosure by a Party or its employees, contractors, or affiliates of an item of confidential information that is made public by the disclosing party or released from confidential treatment by written consent of the disclosing 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 with prior written notice to the City assign this Agreement in its entirety with the City'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 Taxes 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: Stephanie Gilfeather  
1111 Expedia Group Way West  
Seattle, WA 98119  
Email: [sgilfeather@expediagroup.com](mailto:sgilfeather@expediagroup.com)

*With a copy to:* HomeAway.com, Inc.  
Attn: Christy Verner  
11920 Alterra Pkwy  
Austin, TX 78758  
Email: [cvernor@expediagroup.com](mailto:cvernor@expediagroup.com)

To the City: City of Fresno  
Attn: Santino Danisi, Controller  
2600 Fresno Street  
Fresno, CA 93721  
Email: [santino.danisi@fresno.gov](mailto:santino.danisi@fresno.gov)

[Signatures follow on next page.]

IN WITNESS WHEREOF, the parties have executed this Agreement at Fresno, California, on the day and year first above written.

CITY OF FRESNO,  
A California municipal corporation

HOMEAWAY.COM, INC., a Delaware corporation

By: \_\_\_\_\_  
Santino Danisi  
Controller

By: Stephanie Gilfeather  
\_\_\_\_\_

Name: Stephanie Gilfeather

APPROVED AS TO FORM:  
ANDREW JANZ  
City Attorney

Title: Director – Indirect Tax

Signed by: \_\_\_\_\_ 9/19/2024  
By: Sukhman Sekhon  
6917A7D9D8364A9... \_\_\_\_\_ Date  
SUKHMAN S. SEKHON  
Deputy City Attorney

ATTEST:  
TODD STERMER, CMC  
City Clerk

By: \_\_\_\_\_  
Deputy Date