

**VOLUNTARY COLLECTION AGREEMENT
FOR
SOLANO COUNTY, CALIFORNIA TRANSIENT OCCUPANCY TAX**

THIS VOLUNTARY COLLECTION AGREEMENT (the “**Agreement**”) is dated _____ and is between [**Company Name**] (an online booking services provider), and the **COUNTY OF SOLANO, CALIFORNIA** (the “**Taxing Jurisdiction**”). Each party may be referred to individually as a “**Party**” and collectively as the “**Parties**.”

RECITALS:

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

WHEREAS, the Taxing Jurisdiction and [**Company Name**] enter into this Agreement voluntarily in order to facilitate the reporting, collection and remittance of applicable transient occupancy taxes (“**Taxes**”) imposed under applicable Solano County law (the applicable “**Code**”), on behalf of certain Hosts for Booking Transactions completed by such Hosts and Guests on the Platform for accommodations transactions located in the unincorporated areas of Solano County, California (the “**Taxable Booking Transactions**”).

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

(A) Solely pursuant to the terms and conditions of this Agreement, including only for periods in which this Agreement is effective (defined below), and solely for Taxable Booking Transactions completed on the Platform by Hosts other than those defined in Paragraphs (E) and (E-1) below, [**Company Name**] agrees contractually to assume the duties of a Tax collector solely for the collection and remittance of Taxes from Guests on behalf of such Hosts, (hereinafter referred to as a “**Collector**”).

(B) Starting on July 1, 2019 (the “**Effective Date**”), [**Company Name**] agrees to commence collecting and remitting Taxes imposed on rent, as defined in the Code, for Taxable Booking Transactions, on behalf of certain Hosts, pursuant to the terms of this Agreement, at the applicable rate. Except as set forth in Paragraph (L) below, [**Company Name**] shall not assume

any obligation or liability to collect Taxes for any period or for any transaction prior to the Effective Date or after termination of this Agreement.

(C) Except as set forth in Paragraph (E) below, [**Company Name**] agrees to register as a Collector on behalf of Hosts for the sole purpose of reporting, collection and remittance of Taxes under this Agreement, and will be the registered Collector on behalf of any affiliate or subsidiary collecting Taxes. The assumption of such duties described in Paragraph (A) above and this Paragraph (C) shall not trigger any other registration requirements to which [**Company Name**] is not otherwise subject.

REMITTANCE OF TAXES

(D) [**Company Name**] agrees reasonably to report aggregate information on the tax return form prescribed by the Taxing Jurisdiction, including an aggregate of gross receipts, exemptions and adjustments, and taxable receipts of all Taxes that are subject to the provisions of this Agreement. [**Company Name**] shall remit all Taxes collected from Guests in accordance with this Agreement and [**Company Name**]'s Terms of Service (the “**TOS**”) to the Taxing Jurisdiction on or before the last day of the month following the close of each calendar quarter and in the manner described in the Code for remittance of taxes by Hosts.

REGISTERED HOSTS

(E) [**Company Name**] reserves the right to implement a software feature on the Platform whereby [**Company Name**] 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 [**Company Name**] 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, [**Company Name**] may provide the Taxing Jurisdiction with copies of documentation related to Registered Hosts.

(E-1) [**Company Name**] satisfies its obligations under this Agreement 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.

[COMPANY NAME] LIABILITY

(F) Pursuant to the terms of this Agreement, **[Company Name]** 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 **[Company Name]** 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, **[Company Name]** 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, **[Company Name]** does not assume any liability for collection based on information supplied by the Registered Host.

AUDIT

(G) During any period for which **[Company Name]** is not in breach of its obligations under this Agreement, the Taxing Jurisdiction agrees to audit **[Company Name]** on the basis of Tax returns filed and supporting documentation. The Taxing Jurisdiction reserves the right to audit any individual Host for activity that has been brought to the attention of the Taxing Jurisdiction in the form of a complaint or other means independent of this Agreement or independent of data or information provided pursuant to this Agreement.

(H) The Taxing Jurisdiction agrees to audit **[Company Name]** on an aggregated and anonymized transaction basis for Taxable Booking Transactions. Except as otherwise agreed herein, **[Company Name]** shall not be required to produce any personally identifiable information relating to any Host or Guest or relating to any Taxable Booking Transaction without binding legal process served only after completion of an audit by the Taxing Jurisdiction of **[Company Name]** with respect to such users. The parties agree to utilize appropriate sampling audit methodologies based on a standard sample period which may be projected against

the remainder of any periods open under the applicable statute of limitations, unless [**Company Name**] elects, at its sole discretion, to undergo further audit of such open periods by the Taxing Jurisdiction.

GUEST AND HOST LIABILITY

(I) During any period in which this Agreement is effective, and provided [**Company Name**] is in compliance with its obligations herein, Hosts other than Registered Hosts shall be relieved of any obligation to collect, remit, or report Taxes on Taxable Booking Transactions to the Taxing Jurisdiction,. 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.

WAIVER OF LOOK-BACK

(J) The Taxing Jurisdiction expressly releases, acquits, waives and forever discharges [**Company Name**], its current or past affiliated parent or subsidiary companies, directors, shareholders, investors, employees and other agents from any and all actions, causes of action, indebtedness, suits, damages or claims arising out of or relating to payment of and/or collection of Taxes or other tax indebtedness, including but not limited to penalties, fines, interest or other payments relating to Taxes on any Taxable Booking Transactions prior to the Effective Date. Nothing contained in this Paragraph of this Agreement will constitute a release or waiver of any claim, cause of action or indebtedness that the Taxing Jurisdiction may have or claim to have against any Host or Guest unrelated to Taxable Booking Transactions under this Agreement.

NOTIFICATION TO GUESTS AND HOSTS

(K) [**Company Name**] agrees, for the purposes of facilitating this Agreement, and as required by its TOS, that, except with respect to Registered Hosts, it will notify (i) Hosts that Taxes will be collected and remitted to the Taxing Jurisdiction as of the Effective Date pursuant

to the terms of this Agreement; and (ii) Guests and Hosts of the amount of Taxes collected and remitted on each Taxable Booking Transaction.

LIMITATION OF APPLICATION

(L) This Agreement is solely for the purpose of facilitating the administration and collection of the Taxes with respect to Taxable Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution of or actions taken under this Agreement shall not be considered an admission of law or fact or constitute evidence thereof under the Code or any other provisions of the laws of the United States of America or of any State or subdivision or municipality thereof. Neither Party waives, and each Party expressly preserves, any and all arguments, contentions, claims, causes of action, defenses or assertions relating to the validity or interpretation or applicability of the Code, regulations or application of law.

DURATION/TERMINATION

(M) This Agreement may be terminated by [**Company Name**] or the Taxing Jurisdiction for convenience on 30-day written notification to the other Party. Such termination will 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 [**Company Name**] to remit to the Taxing Jurisdiction any Taxes collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by [**Company Name**] to the Taxing Jurisdiction as of the effective date of termination.

MISCELLANEOUS

(N) 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 California without regard to its conflict of law principles.

(O) MODIFICATION. No modification, amendment, or waiver of any provision of this Agreement shall be effective unless in writing and signed by both Parties.

(P) 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.

(Q) 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.

(R) RELATIONSHIP OF THE PARTIES. The Parties are entering into an arm's-length transaction and do not have any relationship, employment or otherwise. This Agreement does not create nor is it intended to create a partnership, franchise, joint venture, agency, or employment relationship between the Parties. There are no third-party beneficiaries to this Agreement.

(S) 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.

(T) FORCE MAJEURE. Neither Party shall be liable for any failure or delay in performance under this Agreement 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 **[Company Name]** 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.

(U) 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 (which consent shall not be unreasonably withheld). Notwithstanding the foregoing, **[Company Name]** 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.

(V) 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

(W) 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:

To [**Company Name**]:

To the Taxing Jurisdiction:

County of Solano
Attn: Tax Collector
675 Texas Street, Suite 1900
Fairfield, CA 94533
P: 707-784-7485
F: 707-784-6311
ttccc@solanocounty.com

(Signatures follow on next page)

IN WITNESS WHEREOF, [Company Name] and the Taxing Jurisdiction have executed this Agreement effective on the date set forth in the introductory clause. This Agreement and the signatures set forth below shall be null and void unless both parties have delivered copies of this signature page prior to the effective date set forth in the introductory clause.

[Company Name]

By: _____
Signature of Authorized Representative

Name and Title of Authorized Representative

SOLANO COUNTY, CALIFORNIA

By: _____
Signature of Authorized Representative

Charles Lomeli, Treasurer – Tax Collector – County Clerk
Name and Title of Authorized Representative