

MEMORANDUM

Agenda Item No. 11(A)(24)

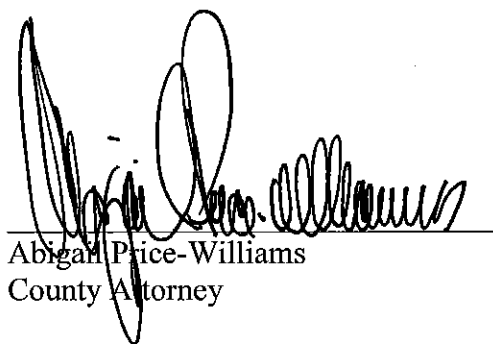
TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: April 4, 2017

FROM: Abigail Price-Williams
County Attorney

SUBJECT: Resolution approving a Memorandum of Understanding between the Tax Collector of Miami-Dade County and Airbnb, Inc. for the collection of tourist taxes; directing the County Mayor to execute such memorandum and exercise all rights contained therein; directing County Mayor to negotiate and execute similar memoranda of understanding with other online booking platforms and to exercise all rights contained therein

The accompanying resolution was prepared and placed on the agenda at the request of Prime Sponsor Commissioner Dennis C. Moss.

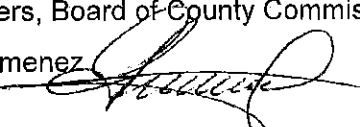


Abigail Price-Williams
County Attorney

APW/smm

Memorandum



Date: April 4, 2017
To: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners
From: Carlos A. Gimenez 
Mayor
Subject: Resolution Directing the County Mayor to Execute a Memorandum of Understanding between Miami-Dade County and Airbnb, Inc. for the Purposes of Collecting Tourist Taxes

Recommendation

It is recommended that the Board of County Commissioners (Board) direct the County Mayor or the County Mayor's designee to execute a Memorandum of Understanding (MOU) between the Tax Collector of Miami-Dade County (County) and Airbnb, Inc. (Airbnb), for the purpose of collecting the two percent (2%) Tourist Development Room Tax (TDT), one percent (1%) Professional Sports Franchise Facility Tax (PSFFT) and three percent (3%) Convention Development Tax (CDT), collectively (Tourist Taxes) on short-term rental bookings conducted on Airbnb's platform throughout Miami-Dade County, where applicable.

This MOU is entered into for the sole purpose of facilitating the immediate collection and remittance of Tourist Taxes by Airbnb resulting from booking transactions made on Airbnb's internet-based platform. The MOU does not provide for the remittance of Tourist Taxes relating to accommodations that were booked prior to the effective date of the MOU; however, the County reserves its right to pursue these remittances from Guests, Hosts or Airbnb in the future.

Scope

The impact of this item is countywide in nature.

Fiscal Impact/Funding Source

Airbnb will begin collecting and remitting Tourist Taxes no later than the first day of the calendar month not less than two weeks after the MOU is fully executed, projected to be May 1, 2017. Collections for the first year of the MOU are estimated at \$6,000,000 based on reported figures. The Tourist Taxes collected will be deposited into prescribed trust funds and used for eligible expenses pursuant to Chapter 29 of the Miami-Dade County Code and Chapter 212.0305 of the Florida Statutes.

Delegated Authority

This resolution directs the County Mayor or the County Mayor's designee to execute the Agreement and exercise the cancellation provisions. It also directs the County Mayor or the County Mayor's designee to negotiate and enter into similar agreements with other internet-based booking platforms.

Track Record/Monitor

Marcus Saiz de la Mora, Tax Collector Division Director for the Finance Department, will manage this Agreement.

Background

Pursuant to Chapter 29 of the Miami-Dade County Code, Tourist Taxes are imposed on short term room rentals (six months or less) on the rental of living quarters or accommodations in a hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, tourist or trailer camp, mobile home park, recreational vehicle park, condominium, or timeshare resort. Airbnb is an internet-based booking platform for such short term room bookings and under the MOU, it agrees to assume the role of a "Dealer" under Chapter 212 of the Florida Statutes. As a Dealer, Airbnb is responsible for the collection and remittance of Tourist Taxes, as well as to register and report booking transactions on behalf of users of its platform.

In 2014, the Board adopted Resolution No. R 817-14, sponsored by Commissioner Dennis C. Moss, directing the County Mayor and County Attorney to determine the impact of peer-to-peer room rentals on

Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners
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County revenues and the County's hotel industry, and make recommendations on steps to minimize any negative impacts. Subsequently, in July of 2016, the Strategic Planning and Government Operations Committee directed the Administration to pursue a contractual arrangement with Airbnb so that Tourist Taxes can be remitted to the County for booking transactions on Airbnb's internet-based platform.

Over the course of several months, the Administration with the assistance of the County Attorney's office has negotiated the terms of this MOU with Airbnb. As reported to the Board in October, the County entered into negotiations with the goal of retaining its rights to: (1) begin collection of Tourist Taxes for transactions on the Airbnb platform, (2) collect back taxes from the party responsible to pay them, (3) audit tax payments, and (4) obtain the identity of host names and addresses either upfront or upon termination of a collection agreement. Both parties entered into the MOU voluntarily in order to facilitate the collection of tourist taxes in Miami-Dade County resulting from booking transactions on Airbnb's platform. The agreement provides for:

- Airbnb to register as a "Dealer" under Chapter 212.03(2) of the Florida Statutes for the reporting, collection and remittance of Tourist Taxes on behalf of the guest and/or host as of the effective date of the agreement;
- Airbnb to maintain a complete record of each booking transaction and property in their records; and
- The ability for the County Tax Collector to audit Airbnb in the manner provided under County Code, subject to the modification regarding non-disclosure of Host and Guest name and address.

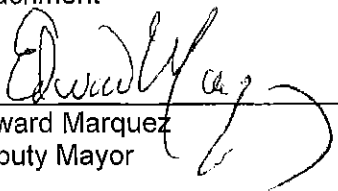
The MOU does not require Airbnb to disclose to the County the name or address of the Hosts and Guests involved in booking transactions made on the Airbnb platform. However, the MOU contains a favored nation clause that requires Airbnb to disclose this information to the County if Airbnb enters into a collection agreement with any other County or municipality in Florida, or the State of Florida Department of Revenue regarding Tourist Taxes that provides for disclosure of such information to any such entity. Nothing in the MOU limits the powers of the Miami-Dade County Board of Commissioners or municipalities and it does not impair or adversely affect the County's performance of its obligations under County bond indentures.

Though the MOU does not address zoning and other regulatory concerns, the County reserves the right to pursue additional agreements or take legal action to enforce any and all regulations. Additionally, the MOU does not confer legitimacy, bless, or otherwise authorize the operation of any short-term room rental that violates County or municipal regulations. The MOU also requires Airbnb to update its website pages for Miami-Dade County to include, under its "Responsible Hosting" link, information about zoning, building housing standards, business license, and taxes within Miami-Dade County and its municipalities.

The State of Florida Department of Revenue has executed a similar agreement with Airbnb for the collection of sales and local tourist taxes on behalf of twenty-four (24) Florida counties. Additionally, eleven (11) other counties in the State have entered into similar agreements.

Approval of this resolution facilitates the future collection of Tourist Taxes despite the parties' fundamental disagreement regarding whether the scope of the County Code requires that Airbnb collect and remit Tourist Taxes on a mandatory basis. The MOU preserves any claims the County has or may have against Airbnb for the collection and remittance of Tourist Taxes that arose prior the MOU's effective date. Additionally, it allows the County to negotiate and enter into similar agreements for collection and remittance of Tourist Taxes with other short term room rental platforms.

Attachment



Edward Marquez
Deputy Mayor

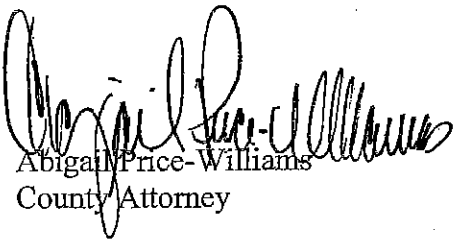


MEMORANDUM

(Revised)

TO: Honorable Chairman Esteban L. Bovo, Jr.
and Members, Board of County Commissioners

DATE: April 4, 2017

FROM: 
Abigail Price-Williams
County Attorney

SUBJECT: Agenda Item No. 11(A)(24)

Please note any items checked.

- "3-Day Rule" for committees applicable if raised
- 6 weeks required between first reading and public hearing
- 4 weeks notification to municipal officials required prior to public hearing
- Decreases revenues or increases expenditures without balancing budget
- Budget required
- Statement of fiscal impact required
- Statement of social equity required
- Ordinance creating a new board requires detailed County Mayor's report for public hearing
- No committee review
- Applicable legislation requires more than a majority vote (i.e., 2/3's ____, 3/5's ____, unanimous ____) to approve
- Current information regarding funding source, index code and available balance, and available capacity (if debt is contemplated) required

Approved _____ Mayor
Veto _____
Override _____

Agenda Item No. 11(A)(24)
4-4-17

RESOLUTION NO. _____

RESOLUTION APPROVING A MEMORANDUM OF UNDERSTANDING BETWEEN THE TAX COLLECTOR OF MIAMI-DADE COUNTY AND AIRBNB, INC. FOR THE COLLECTION OF TOURIST TAXES; DIRECTING THE COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO EXECUTE SUCH MEMORANDUM AND EXERCISE ALL RIGHTS CONTAINED THEREIN; DIRECTING COUNTY MAYOR OR COUNTY MAYOR'S DESIGNEE TO NEGOTIATE AND EXECUTE SIMILAR MEMORANDA OF UNDERSTANDING WITH OTHER ONLINE BOOKING PLATFORMS AND TO EXERCISE ALL RIGHTS CONTAINED THEREIN

WHEREAS, pursuant to sections 29-51.2 and 29-61.2 of the Miami-Dade County Code, the Tax Collector of Miami-Dade County ("Tax Collector") has the same duties and powers as those vested in the Florida Department of Revenue under Chapter 212, Florida Statutes, with respect to the local collection of the Tourist Development Room Tax, Professional Sports Franchise Facility Tax and Convention Development Tax or other similar taxes (collectively "Tourist Taxes"); and

WHEREAS, notwithstanding the Tax Collector's delegated authority, this Board has expressed an interest in the collection of Tourist Taxes for online booking platforms through both legislative and discussion items; and

WHEREAS, this Board desires to accomplish the purposes outlined in the accompanying memorandum, a copy of which is incorporated by reference,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF MIAMI-DADE COUNTY, FLORIDA, that:

Section 1. This Board approves the Memorandum of Understanding attached hereto and incorporated herein between the Tax Collector and Airbnb, Inc. for the collection of Tourist Taxes.

Section 2. This Board directs the County Mayor or County Mayor's designee to execute such Memorandum of Understanding with Airbnb, Inc. in substantially the form attached and exercise all rights contained herein.

Section 3. This Board further directs the County Mayor or County Mayor's designee to negotiate and execute similar memoranda of understanding with other online booking platforms in a form consistent with the form attached and to exercise all rights contained therein.

The Prime Sponsor of the foregoing resolution is Commissioner Dennis C. Moss. It was offered by Commissioner _____, who moved its adoption. The motion was seconded by Commissioner _____ and upon being put to a vote, the vote was as follows:

Esteban L. Bovo, Jr., Chairman	
Audrey M. Edmonson, Vice Chairwoman	
Bruno A. Barreiro	Daniella Levine Cava
Jose "Pepe" Diaz	Sally A. Heyman
Barbara J. Jordan	Joe A. Martinez
Jean Monestime	Dennis C. Moss
Rebeca Sosa	Sen. Javier D. Souto
Xavier L. Suarez	

The Chairperson thereupon declared the resolution duly passed and adopted this 4th day of April, 2017. This resolution shall become effective upon the earlier of (1) 10 days after the date of its adoption unless vetoed by the County Mayor, and if vetoed, shall become effective only upon an override by this Board, or (2) approval by the County Mayor of this Resolution and the filing of this approval with the Clerk of the Board.

MIAMI-DADE COUNTY, FLORIDA
BY ITS BOARD OF
COUNTY COMMISSIONERS

HARVEY RUVIN, CLERK

By: _____
Deputy Clerk

Approved by County Attorney as
to form and legal sufficiency.

MBV

Michael B. Valdes

**MEMORANDUM OF UNDERSTANDING REGARDING COLLECTION OF
MIAMI-DADE COUNTY TOURIST DEVELOPMENT TAXES**

THIS MEMORANDUM OF UNDERSTANDING (the "MOU") is dated March 14, 2017, but becomes effective on the Effective Date; and is between AIRBNB, INC., a Delaware corporation ("**Airbnb**") and the **TAX COLLECTOR OF MIAMI-DADE COUNTY**, a political subdivision of the State of Florida (the "**Tax Collector**"). Each party may be referred to individually as a "**Party**" and collectively as the "**Parties.**"

RECITALS

WHEREAS, Airbnb represents that it provides an Internet-based platform through which a third party desiring to offer an accommodation (a "**Host**") and a third party desiring to book an accommodation (a "**Guest**") have the opportunity to communicate, negotiate and consummate a Booking Transaction for accommodations ("**Booking Transaction**") pursuant to a direct agreement between Host and Guest to which Airbnb is not a party (the "**Platform**");

WHEREAS, Airbnb represents that any agreement regarding a Booking Transaction through use of the Platform is between the Host and Guest only, that Airbnb is not a party to such agreements, that a Host exclusively determines the price to be charged, the dates to book such accommodations, the parties with whom to transact and all other material terms of such agreements, that only the Host and not Airbnb has the right and ability to accept and book an accommodation, and that Airbnb does not own any real property and does not have any possessory interest in any real property or accommodations offered by Hosts (including, but not limited to, as an owner, lessee, sublessee, mortgagee in possession, licensee, agent, or in any other capacity), and therefore cannot and does not transfer any possessory interest in any property or accommodations to any person;

WHEREAS, Airbnb represents that it provides, through third-party payment processors, a secure payment processing service to permit Hosts to receive payments from Guests electronically. When the Host accepts and confirms a Guest's reservation request, Airbnb, acting through third-party payment processors, electronically processes the Guest's payment, which is typically held and released approximately 24 hours after the Guest checks into the Host's property. Airbnb represents that Guests booking accommodations through the Platform pay the Host for such accommodations electronically using the Platform, and such payments are briefly held by Airbnb typically until twenty-four hours after check-in and then released directly to Hosts (less the applicable service fee);

WHEREAS, Airbnb represents that it is not an owner, operator, lessor, proprietor, manager or managing agent of living quarters or accommodations of any kind in any hotel, apartment hotel, motel, resort hotel, apartment, apartment motel, roominghouse, tourist or trailer camp, mobile home park, recreational vehicle park, timeshare accommodation, or condominium, and that it neither engages in the business of renting, leasing, letting or granting a license to rent, lease, let or use any accommodation in the State of Florida or Miami-Dade County, Florida (the "**County**"). Airbnb represents further that it does not receive, collect or charge consideration for rentals within the meaning of applicable law in the State of Florida and/or in the County;

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Initial for Miami-Dade County _____

WHEREAS, Airbnb represents that it has the authority to register, report, collect and remit the applicable occupancy taxes on behalf of users of Airbnb's Platform pursuant to this MOU;

WHEREAS, the Tourist Development Room Tax ("TDRT"), and the Professional Sports Franchise Facility Tax ("PSFFT") levied by sections 29-51 through 29-59 of Article V of Chapter 29, Part III of the Miami-Dade County Code of Ordinances (the "County Code"), together with sections 125.0104 and 212.03, Florida Statutes (2014), imposes throughout the incorporated and unincorporated areas of the County, except within the municipal limits of Miami Beach, Bal Harbour and Surfside, a percentage tax, currently at a rate of two percent (2%) and one percent (1%), respectively, on "each whole and major fraction of each dollar of the total rental charged every person who rents, leases or lets for consideration any living quarters or accommodations in any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium for a term of six (6) months or less" unless exempt under the provisions of chapter 212, Florida Statutes (see County Code, section 29-51(a));

WHEREAS, the Convention Development Tax ("CDT"), levied by sections 29-60 through 29-63, of Article VI of Chapter 29, Part III of the County Code, together with sections 212.0305 and 212.03, Florida Statutes (2014), imposes throughout the incorporated and unincorporated areas of the County, except within the municipal limits of Bal Harbour and Surfside, a percentage tax, currently as a rate of three percent (3%), on "the amount of any payment made by any person or entity for the rental, lease, or use for a period of six (6) months or less of any living quarters or accommodations in a hotel, apartment hotel, motel, resort motels, apartment, apartment motel, rooming house, tourist or trailer camp, mobile home park, recreational vehicle park, or condominium" unless exempt under the provisions of chapter 212.03, Florida Statutes (see County Code, section 29-60(a));

WHEREAS, the County represents that under the County Code, the same duties, privileges, enforcement procedures and penalties imposed by chapter 212, Florida Statutes, upon dealers in tangible property respecting the remittance and collection of tax, the making of returns, the keeping of books, records and accounts, and compliance with the rules of the Florida Department of Revenue in the administration of said chapter, apply to and are binding upon all persons who manage or operate hotels, apartment houses, rooming houses, tourist and trailer camps, and the rental of condominium units, and to all persons who collect or receive such rents on behalf of such owner or lessor that is taxable under chapter 212 (a "Dealer") (see Fla. Stat § 212.03(2));

WHEREAS, nothing in this MOU is intended to or shall abrogate the powers and duties of the Miami-Dade County Board of County Commissioners, or impair or adversely affect the County's performance of its obligations under County held Bonds;

WHEREAS, the Florida Department of Revenue, which is charged with the supervisory duties for the collection and administration of taxes pursuant to Section 195.002, Florida Statutes, has entered into an agreement with Airbnb in the counties that do not collect and enforce the TDRT locally;

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WHEREAS, the Tax Collector and Airbnb enter into this MOU voluntarily in order to facilitate the reporting, collection and remittance of applicable occupancy taxes from Hosts and Guests, resulting from Booking Transactions completed by Hosts and Guests on the Platform for occupancy of accommodations located in the County, in accordance with this MOU.

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

(A) The following terms as defined above are hereby incorporated into the terms of this MOU:

- a. Airbnb
- b. Booking Transaction
- c. County Code
- d. County
- e. Guest
- f. Host
- g. Party
- h. Parties
- i. Platform
- j. Tax Collector

(B-1) With respect to Booking Transactions between Hosts and Guests completed on the Platform for accommodations for which the TDRT, PSFFT, CDT or other similar tax enacted during the term of this MOU ("**Tourist Taxes**") is applicable, and during the period in which this MOU is effective (as defined below), and solely pursuant to the terms and conditions of this MOU, Airbnb agrees to assume the duties of a Dealer under chapter 212, Florida Statutes, and the County Code.

(B-2) Airbnb neither agrees to undertake, nor undertakes any obligation to assume the duties of a Dealer and does not agree to undertake any obligation contractually or otherwise to collect or remit Tourist Taxes relating to any user's transaction completed, made or facilitated through any means, or method or other platform, other than the Hosts' or Guests' use of the Platform. Any obligation assumed by Airbnb pursuant to this MOU (during any period in which it is effective) shall be limited to users completing Booking Transactions directly between the Guest and Host through their use of the Platform.

PROSPECTIVE COLLECTION OF TOURIST TAXES

(C) Airbnb agrees to commence collecting and remitting Tourist Taxes no later than the first day of the calendar month that is not less than two (2) weeks after this MOU is fully executed and approved by the County (the "**Effective Date**"), pursuant to the terms of this MOU, at the applicable rate, on completed Booking Transactions for occupancy of accommodations located in the County between a Guest and Host who use the Platform. For the avoidance of doubt, this MOU to collect shall not extend to any period or transaction prior to the Effective Date or after the termination of this MOU or to any user's transaction completed, through any means, method or platform, other than the Platform.

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REMITTANCE OF TOURIST TAXES

(D) Except as provided in this MOU, Airbnb shall reasonably report information on the tax return form prescribed by the County, as may be amended from time to time, including all Tourist Taxes that is subject to the provisions of this MOU, and shall remit all Tourist Taxes collected from Guests in accordance with this MOU and evidenced on such returns in the time and manner described in the Code as may be amended from time to time and as agreed between the Parties in writing.

AIRBNB LIABILITY

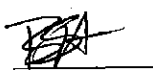
(E) On a prospective basis upon the Effective Date of this MOU, and during any period in which this MOU is in effect, in accordance with the terms of this MOU, Airbnb agrees contractually to assume liability for any failure to report, collect and/or remit the correct amount of Tourist Taxes, based on the total consideration required to be paid by the Guest to the Host for the right to occupy the Host property 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 MOU, including but not limited to the collection or remittance of Tourist Taxes, shall impair, restrict or prevent Airbnb from asserting that any Tourist 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 from enforcing any and all rights accorded to it pursuant to law.

TAX COLLECTOR AUDIT AND INSPECTION OF RECORDS

(F) During any period in which this MOU is in effect, and without waiving any audit rights provided to Tax Collector under Florida Law, and provided that Airbnb is not in breach of its obligations under this MOU, then with respect to Booking Transactions covered by this MOU, the Tax Collector agrees to audit Airbnb in the manner provided under the County Code, except that: (a) Airbnb will not disclose the Host or Guest name or property address associated with Booking Transactions; and (b) the Tax Collector shall not directly or indirectly audit any individual Guest or Host relating to such Booking Transactions unless and until an audit of Airbnb by the Tax Collector has been exhausted with the matter not resolved to the Tax Collector's full satisfaction.

(G) Upon the Tax Collector's request in connection with an audit, Airbnb shall submit transaction data based on reservation ID, or other type of transaction ID, as maintained by Airbnb in its ordinary course of business. The Parties agree that Airbnb shall not be required to produce any Host or Guest name or address relating to any Booking Transaction in connection with an audit or otherwise unless and until an audit of Airbnb by the Tax Collector has been exhausted with the matter not resolved to the Tax Collector's full satisfaction. Notwithstanding the preceding sentence, if Airbnb agrees to disclose Host and Guest name and address data to any other county or municipality in Florida, or the Florida Department of Revenue under a Voluntary Collection Agreement with respect to Tourist Development Taxes (or similar taxes), the terms of this MOU regarding Host and Guest name and address information shall conform automatically to those more favorable terms within 30 days of receipt of a notification from the Tax Collector. Airbnb acknowledges that a complete record of each Booking Transaction and

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property must be contained in its records pursuant to sections 125.0104, 212.03, and 212.13, Florida Statutes.

(H) The Tax Collector agrees that pursuant to this MOU and during the period in which it is effective, Airbnb agrees to register as a Dealer for the reporting, collection and remittance of Tourist Taxes, in connection with its obligations assumed under this MOU. Registration with the Tax Collector and the issuance of any certificate of authority will be in the name of Airbnb, Inc. at 888 Brannan Street, 4th Floor, San Francisco, CA 94103. Airbnb, Inc. will be the registered taxpayer on behalf of any subsidiary or affiliate of Airbnb, Inc. collecting Tourist Taxes from Guests. The Tax Collector reserves the right to audit individual Guests or Hosts as allowed under Florida Law.

GUEST AND HOST LIABILITY

(I) Nothing in this MOU shall relieve Guests or Hosts from any responsibilities with respect to Tourist Taxes, including any obligation to register with the Tax Collector to collect, remit and report Tourist Taxes for a user's transactions completed through any means, method, device or platform or restrict the Tax Collector from investigating or enforcing any provision of applicable law against such users for any occupancy arranged directly or indirectly through any means.

(J) Nothing herein shall relieve any Guest or Host of liability for Tourist Taxes imposed by the Code, nor limit the Tax Collector's authority to hold such Guest or Host responsible for any applicable Tourist Taxes, penalties and interest for which they may be liable, including, but not limited to, civil and criminal penalties arising from inaccurate, false or misleading representations made to Airbnb or the Tax Collector by such Guest or Host, whether or not such representations were, in fact, relied upon by Airbnb or the Tax Collector in complying with its responsibilities under this MOU.

NOTIFICATION TO GUESTS AND HOSTS

(K) Airbnb agrees, for the purposes of facilitating this MOU that it will notify: (i) Hosts that Tourist Taxes will be collected and remitted to the Tax Collector as of the Effective Date pursuant to the terms of this MOU; and (ii) Guests and Hosts of the amount of Tourist Taxes collected and remitted on each Booking Transaction. Airbnb agrees to update the Airbnb website pages for Miami-Dade County including under its "Responsible Hosting" link with information relating to Miami-Dade County (and applicable municipalities) including, but not limited to, zoning, building housing standards, business license, and taxes.

PROSPECTIVE TAX TREATMENT

(L) Collection and remittance of Tourist Taxes under this MOU shall begin on the Effective Date. Nothing contained herein shall impair or prevent the Tax Collector from collecting alleged indebtedness related to Tourist Taxes due prior to the Effective Date of this MOU from any Guest, Host, or Airbnb. Moreover, nothing contained in this MOU will

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constitute a release or waiver of any existing claim, cause of action or indebtedness that the Tax Collector may have or claim to have against any Guest, Host or Airbnb (or affiliates of Airbnb).

LIMITATION OF APPLICATION

(M) This MOU is solely for the purpose of facilitating the administration and collection of the Tourist Taxes with respect to Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution and implementation of this MOU by the Parties, including but not limited to, the collection and/or remittance of Tourist Taxes, shall not be considered an admission or evidence of any issue of law or fact arising under the Code or any other provisions of the laws of the United States of America, State of Florida, or the County. By entering into or acting pursuant to the terms of this MOU, including but not limited to collecting and/or remitting Tourist Taxes, Airbnb and the County do not waive, and expressly preserve, any and all arguments, contentions, claims, causes of action, defenses or assertions to, without limitation relating to: (i) the validity of any construction of the Code that extends beyond the express terms of the ordinance; (ii) that Airbnb is a Dealer (as defined above); (iii) that Airbnb is a Dealer, lessor, operator, or vendor for any other purpose under any other provision of state, local and/or federal law; (iv) that Airbnb "receives", charges, collects, or otherwise comes into possession of taxable "consideration for the lease or rental" as those terms are used in the County Code; or (v) that any third party occupies any taxable "living quarters" or "accommodations" of any kind in a "hotel" or otherwise, as those terms are used in the County Code.

MODIFICATIONS

(N) No modification of this MOU shall be effective unless in writing and sign by both parties.

DURATION/TERMINATION

(O) This MOU shall apply to Booking Transactions made on or after the Effective Date and shall remain in effect unless terminated in accordance with paragraph (P) below.

(P) This MOU may be terminated by Airbnb or the Tax Collector for convenience, provided that proper notice is given. Proper notice for the purposes of this paragraph means at least 60 days written notification to the other party by certified or registered mail and, in the case where Airbnb is the party seeking to terminate the MOU, at least 30 days email notification to each Host offering accommodations in the County through Airbnb's Platform that Airbnb will no longer be collecting and remitting Tourist Taxes for Booking Transactions subject to this MOU. Such termination shall be effective on the first day of the calendar month following the 60 day written notification to the other Party. Airbnb agrees not to terminate this MOU for convenience for a period of twelve (12) months from the Effective Date; notwithstanding the foregoing however, either party may terminate for cause at any time. Any termination under this paragraph shall not affect the duty of Airbnb to remit to the Tax Collector any Tourist Taxes collected from Guests up through and including the effective date of termination of this MOU, even if not remitted by Airbnb to the Tax Collector as of the date of termination. The initiation of legal

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action by the County or Airbnb regarding matters not relating to the prospective collection of Tourist Taxes under this MOU shall not operate as a termination of this MOU.

MISCELLANEOUS

(Q) CHOICE OF LAW. This MOU, 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 Florida without regard to its conflict of law principles. The Parties agree that any dispute arising out of or relating to this MOU shall be heard exclusively in the Eleventh Judicial Circuit Court of Florida or the United States District Court for the Southern District of Florida and each Party consents to the exclusive jurisdiction of such courts and waives any and all objections to jurisdiction or venue in such courts or any assertion of inconvenient forum.

(R) MERGER AND INTEGRATION. This MOU contains the entire agreement of the Parties with respect to the subject matter of this MOU, and supersedes all prior negotiations, agreements and understandings with respect thereto. Other than as expressly provided herein, nothing in this MOU is intended to or shall impair or adversely affect the Tax Collector's performance of its statutory and contractual duties.

(S) COUNTERPARTS. This MOU 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 MOU 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 MOU, and further agree that electronic signatures to this MOU shall be legally binding with the same force and effect as manually executed signatures.

(T) RELATIONSHIP OF THE PARTIES. Airbnb is an independent contractor. This MOU does not create nor is it intended to create a partnership, franchise, joint venture, agency, fiduciary, or employment relationship between the Parties. Nothing in this MOU is intended to or shall abrogate the powers and duties of the Miami-Dade Board of County Commissioners, or impair or adversely affect the County's performance of its obligations under County Bonds.

(U) WAIVER AND CUMULATIVE REMEDIES. No failure or delay by either Party in exercising any right under this MOU 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.

(V) FORCE MAJEURE. Neither Party shall be liable for any failure or delay in performance under this MOU (other than for delay in the payment of money due and payable hereunder) 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 Airbnb 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

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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.

(W) 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, Airbnb 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 provided the assignee has agreed to be bound by all of the terms of this MOU and outstanding Tourist Taxes, and all past due fees are paid in full. Any attempt by a Party to assign its rights or obligations under this MOU in breach of this section shall be void and of no effect. Subject to the foregoing, this MOU shall bind and inure to the benefit of the Parties, their respective successors and permitted assigns.

(X) MISCELLANEOUS. If any provision of this MOU 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 MOU shall remain in effect.

NOTICES

(Y) All notices under this MOU 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 Airbnb:
Airbnb, Inc.
Attn: Deputy General Counsel
888 Brannan Street, 4th Floor
San Francisco, CA 94103
Email: legal@airbnb.com

With copy to:
Airbnb, Inc.
Attn: Global Head of Tax
888 Brannan Street, 4th Floor
San Francisco, CA 94103
Email: tax@airbnb.com

To the Tax Collector:
Miami-Dade County Tax Collector,
200 N. W. 2nd Avenue
Miami, FL 33128

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With a copy to:

Ileana Cruz, Esq.
County Attorney's Office
Attn: Ileana Cruz, Esq.
Assistant County Attorney
Stephen P. Clark Center
111 N. W. 1st Street, Suite 2810
Miami, FL 33128-1993
Telephone: (305) 375-5151
Fax: (305) 375-5611
Email direct: ileana.cruz@miamidade.gov
Email 2: atty@miamidade.gov

(Signatures follow on next page)

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IN WITNESS WHEREOF, Airbnb and the Tax Collector have executed this MOU effective on the date set forth in the introductory clause.

AIRBNB, INC., a Delaware corporation

By: 
Beth Adair, Director of Global Tax
Print Name and Title of Taxpayer or Authorized
Representative

**TAX COLLECTOR FOR MIAMI-DADE COUNTY,
FLORIDA**

By: _____
Marcus Saiz de la Mora, in his capacity as Tax Collector
for Miami-Dade County

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