



Airbnb, Inc.
888 Brannan Street
Fourth Floor
San Francisco, CA 94103

September 19, 2016

The Honorable Nancy Nathanson
Oregon State Representative
900 Court St. NE H-280
Salem, Oregon 97301

Re: Airbnb Voluntary Collection Agreement – Audit Provisions

Dear Representative Nathanson:

We understand that you and other workgroup members would like background information on the Voluntary Collection Agreement (“VCA”) which Airbnb is executing with local Oregon jurisdictions. It is our understanding that there is a particular interest in the VCA’s audit provisions.

In its VCAs, Airbnb assumes the role of an “operator,” as described in the local transient lodging tax statute, on behalf of its hosts, for purposes of collecting and remitting applicable local transient lodging tax (“TLT”). Pursuant to the VCA, Airbnb also subjects itself to audit by the jurisdiction.

Upon request at audit, Airbnb provides details of every transaction for the period under audit, including the following data:

- Confirmation number
- Booking date
- Check in date
- Checkout date
- Number of days in the stay
- Accommodations charges
- Cleaning fees
- TLT collected
- City and state of the listing

The VCAs that Airbnb executes with local jurisdictions do not require Airbnb to share personally-identifiable information about individual hosts and listings without binding legal process. This is because we take the data privacy of our users very seriously, and also because it is administratively burdensome for us to provide this data to individual jurisdictions. Further, this data is not necessary for a jurisdiction to perform a complete audit of collections and remittances of TLT by Airbnb. The local governments with which Airbnb has worked have also agreed that personally-identifiable information of Airbnb hosts is not necessary to ensure the jurisdictions are receiving the applicable TLT from Airbnb on behalf of its hosts.

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United States



Should you require any additional information about the audit provisions of Airbnb's VCAs, please do not hesitate to contact us.

Sincerely,

A handwritten signature in blue ink that reads 'Beth Adair'. The signature is written in a cursive style and is positioned above a horizontal line.

Beth Adair
Director of Global Tax