



## **RESOLUTION No. \_\_\_\_\_**

### **OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA**

#### **AUTHORIZING THE CHAIR OF THE BOARD TO EXECUTE A VOLUNTARY COLLECTION AGREEMENT BETWEEN AIRBNB, INC. AND THE COUNTY OF NEVADA FOR THE COLLECTION OF TRANSIENT OCCUPANCY TAX IN THE UNINCORPORATED AREAS OF NEVADA COUNTY**

WHEREAS, Airbnb, Inc. provides an Internet-based platform through which third parties offering (Hosts) accommodations and third parties booking (Guests) accommodations can communicate, negotiate and consummate a direct booking transaction; and

WHEREAS, the County of Nevada imposes a 10% Transient Occupancy Tax to be collected on these booked accommodations and paid to the County; and

WHEREAS, the County Treasurer & Tax Collector and Airbnb, Inc. have negotiated this Voluntary Collection Agreement to facilitate the reporting, collection and remittance of applicable transient occupancy taxes imposed under applicable County of Nevada law for Booking transactions completed between Hosts and Guests on the platform for accommodations located in the unincorporated areas of Nevada County; and

WHEREAS, Airbnb, Inc. has agreed to assume the duties of the Transient Occupancy Tax collector and to register with the County Treasurer & Tax Collector as the “operator” of all Taxable Booking Transactions completed on their platform and occurring in the Unincorporated areas of Nevada County and remit to the County Treasurer & Tax Collector this 10% Transient Occupancy Tax.

NOW, THEREFORE, BE IT RESOLVED that the Nevada County Board of Supervisors authorizes the Chair of the Board to execute this Voluntary Collection Agreement between Airbnb, Inc. and the County of Nevada for the collection of Transient Occupancy Tax.