

**VOLUNTARY COLLECTION AGREEMENT
FOR
THE CITY OF BEAUMONT, CALIFORNIA TRANSIENT OCCUPANCY TAX**

THIS VOLUNTARY COLLECTION AGREEMENT (the “**Agreement**”) is dated [June 1], 2026 and is between AIRBNB, INC., a Delaware corporation (“**Airbnb**”), and the CITY OF BEAUMONT, CA (the “**Taxing Jurisdiction**”). 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 (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 Airbnb is not a party (“**Booking Transactions**”); and

WHEREAS, the Taxing Jurisdiction and Airbnb enter into this Agreement voluntarily in order to facilitate the reporting, collection and remittance of applicable transient occupancy taxes and applicable sales taxes required by law and imposed by **THE CITY OF BEAUMONT, CA** pursuant to Ordinance 3.28 Section 3.28.030 (the applicable “**Code**”), as in effect on the Effective Date (“**Taxes**”), on behalf of certain Hosts for Booking Transactions completed by such Hosts and Guests on the Platform for accommodations transactions located in **THE CITY OF BEAUMONT, CA** (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, Airbnb agrees contractually to assume the duties of a Taxes collector as described in the Code solely for the collection and remittance of Taxes on Taxable Booking Transactions on behalf of such Hosts (hereinafter referred to as a “**Collector**”).

(B) For bookings starting on [June 1], 2026 (the “**Effective Date**”), Airbnb agrees to commence collecting and remitting Taxes on behalf of certain Hosts, pursuant to the terms of this

Agreement on Taxable Booking Transactions. Notwithstanding Paragraph (I-1) herein, Airbnb agrees to collect Taxes at the applicable rate of 10% subject to changes pursuant to Paragraph (I-1). Except as set forth in Paragraph (L-1) below, Airbnb 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) Airbnb 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 Airbnb is not otherwise subject.

REMITTANCE OF TAXES

(D) Airbnb 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. Airbnb shall remit all Taxes collected from Guests in accordance with this Agreement and Airbnb's Terms of Service (www.airbnb.com) (the "TOS") in the time and manner described in the Code or as otherwise agreed to in writing.

AIRBNB LIABILITY

(E) Pursuant to the terms of this Agreement, Airbnb 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 Airbnb 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.

AUDIT

(F) During any period for which Airbnb is not in breach of its obligations under this Agreement, the Taxing Jurisdiction agrees to audit Airbnb 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. The Taxing Jurisdiction agrees that they shall not audit Airbnb more than once per thirty-six (36) month period.

(G) The Taxing Jurisdiction agrees to audit Airbnb on an anonymized transaction basis for Taxable Booking Transactions. Except as otherwise agreed herein, Airbnb 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 Airbnb 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 Airbnb elects, at its sole discretion, to undergo further audit of such open periods by the Taxing Jurisdiction.

GUEST AND HOST LIABILITY

(H) During any period in which this Agreement is effective, and provided Airbnb is in compliance with its obligations herein, Hosts shall be relieved of any obligation to collect and remit Taxes on Taxable Booking Transactions, and shall be permitted but not required to register individually with the Taxing Jurisdiction to collect, remit and/or report Taxes. 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.

NOTIFICATION TO PLATFORM

(I-1) The Taxing Jurisdiction shall notify Airbnb, in writing, of any properly enacted changes to the Code/Statute/Regulation that, as required by applicable law, have consequences for the levying and collection of Taxes (including, but not limited to, tax rate, exemptions, tax base, etc.). Such notice shall be sent to taxcompliance@airbnb.com, and shall be deemed to have been received upon receiving written confirmation of receipt. If the Taxing Jurisdiction does not notify Airbnb of the foregoing, the Platform will continue to determine the amount of Taxes due as if the changes had not taken effect. With respect to any notice provided pursuant to this Paragraph (I-1), Airbnb shall provide the Taxing Jurisdiction with a good faith time

estimate for implementation of any changes, as required by law, and shall use commercially reasonable efforts to ensure that it implements such changes within the time estimate provided. Airbnb shall not be liable for any tax (including any penalties and interest) not collected and remitted due to the Taxing Jurisdiction being in breach of this paragraph.

(I-2) Unless otherwise agreed in writing by the Parties, pursuant to Paragraph O herein, this Agreement does not cover any taxes or fees (including any tax or information return filings) (i) not in effect and required by law as of the Effective Date (including but not limited to taxes and fees adopted by the Taxing Jurisdiction after the Effective Date of this Agreement), or (ii) not otherwise explicitly stated herein.

WAIVER OF LOOK-BACK

(J) The Taxing Jurisdiction expressly releases, acquits, waives and forever discharges Airbnb, 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 (including any tax or information return filings) 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) Airbnb agrees, for the purposes of facilitating this Agreement, and as required by its TOS, that 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-1) 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.

(L-2) If Airbnb expands the types of transactions that may be completed by Hosts and Guests on the Platform to include additional taxable services or products located in **THE CITY OF BEAUMONT, CA**, and Airbnb decides in its sole discretion to collect and remit any applicable taxes with respect to such transactions on behalf of Hosts and/or Guests, Airbnb agrees to provide reasonable notice to the Taxing Jurisdiction regarding the collection and remittance of such taxes.

DURATION/TERMINATION

(M) This Agreement may be terminated by Airbnb 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 Airbnb 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 Airbnb 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. For the avoidance of doubt, the effective date of any such modification, amendment or waiver shall be as determined and agreed by the Parties in writing.

(P) MERGER AND INTEGRATION. This Agreement sets forth and constitutes the entire agreement and understanding of the Parties with respect to the subject matter of this Agreement, and supersedes and terminates all prior negotiations, agreements and understandings, whether written or oral, 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 Agreement is deemed incomplete until the Taxing Jurisdiction has delivered a copy of the ordinance in effect as of the Effective Date to taxcompliance@airbnb.com. 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 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 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, 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.

(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) Notwithstanding Paragraph (I-1), 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 upon receiving written confirmation of receipt if sent by facsimile or email at taxcompliance@airbnb.com. 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: General Counsel
888 Brannan Street
San Francisco, CA 94103
legal@airbnb.com

Airbnb, Inc.
Attn: Global Head of Tax
888 Brannan Street
San Francisco, CA 94103
tax@airbnb.com

To the Taxing Jurisdiction:

Fax: _____
E-mail: _____

(Signatures follow on next page)

IN WITNESS WHEREOF, Airbnb and the Taxing Jurisdiction have executed this Agreement effective on the date set forth in the introductory clause.

AIRBNB, INC., a Delaware corporation

By: _____
Signature of Authorized Representative

Mirei Yasumatsu, Global Head of Tax
Name and Title of Authorized Representative

THE CITY OF BEAUMONT, CALIFORNIA

By: _____
Signature

Name and Title