

VOLUNTARY COLLECTION AGREEMENT

THIS VOLUNTARY COLLECTION AGREEMENT ("Agreement") is dated _____, 2025 and is between HOMEAWAY.COM, INC., a Delaware corporation ("HomeAway"), and the City of Coachella, California ("City"). Each party may be referred to individually as a "Party" and collectively as the "Parties."

HomeAway and its subsidiaries operate an internet-based platform that allows homeowners of short-term/vacation rentals ("Homeowners") to advertise the availability of their properties to travelers ("Guests") seeking accommodations through Vrbo.com and localized Vrbo websites operating worldwide ("HomeAway Platform").

HomeAway and the City enter into this Agreement voluntarily in order to facilitate the collection and remittance of the City's Transient Occupancy Tax imposed under Chapter 4.28 of the City's Municipal Code (the "Code") and the Greater Palm Springs Tourism Business Improvement District Assessment (collectively, the "Taxes") upon Homeowners and Guests on the HomeAway Platform for occupancy of short-term/vacation rental accommodations located in the City of Coachella in accordance with this Agreement as follows:

1. With respect to any transaction between a Homeowner and a Guest booked on and for which payment is completed on the HomeAway Platform for accommodations for which the Taxes are due ("Booking Transaction"), and during the period in which this Agreement is in effect (as defined below), and pursuant to the terms and conditions of this Agreement, HomeAway agrees to collect and remit the Taxes.

2. The Taxes shall be collected and remitted at the applicable City rates by HomeAway based upon the entire amount charged to the Guest in connection with the Booking Transaction, including but not limited to the following fees charged by a Homeowner or HomeAway to a Guest: rental fee, Traveler Service Fee ("TSF"), booking fee, cleaning fee, property damage fee, and any other rent/fee charged to the Guest for the booking, reservation or actual transient occupancy of the short-term/vacation rental as identified in Chapter 4.28 of the Code; but excluding refundable deposits. HomeAway shall file returns on the form and by the due dates described in the Code or as agreed between the parties in writing. For the avoidance of doubt, it is understood and agreed by the Parties, that HomeAway will file returns and remit any Taxes collected, based on the date the stay commences and not the date of the booking transaction.

3. HomeAway agrees to commence collecting the Taxes starting on September 1, 2025 (the "Effective Date") and remitting any Taxes collected in accordance with Paragraph 2. For the avoidance of doubt, this Agreement to collect shall not extend to any period or transaction booked prior to the Effective Date or after the termination of this Agreement, or to any user's transaction completed through any means, method or platform other than the HomeAway Platform.

4. The City agrees to confirm its jurisdictional boundaries with HomeAway's third-party tax content provider within 90-days of the Effective Date. The content provider is Vertex and

boundaries can be verified by emailing gis@vertexinc.com. If the City fails to confirm the boundaries, the City agrees to accept the boundaries as determined by HomeAway.

5. On a prospective basis upon the Effective Date of this Agreement, and during any period in which this Agreement is in effect, in accordance with Chapter 4.28 of the Code and the terms of this Agreement, HomeAway agrees to assume liability for any failure to report, collect, and/or remit the correct amount of the Taxes for any Booking Transaction, 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 Agreement, including but not limited to the collection or remittance of the Taxes, shall impair, restrict, or prevent HomeAway 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 from enforcing any and all rights accorded to it pursuant to law. Other than its obligation to facilitate the collection and remittance of the Tax under Chapter 4.28 of the Code and its agreement to assume liability for any failure to report, collect, and/or remit the correct amount of the Tax for any Booking Transaction pursuant to the terms of this Agreement, HomeAway shall not be required to enforce any other terms or requirements of the City's short-term rental ordinance codified in Chapter 5.80 of the Code imposed on the Homeowner and shall not assume any liability for any violations of such ordinance by any Homeowner.

6. During any period in which this Agreement is in effect, and without waiving any audit rights provided to the City, with respect to any transaction for which the Taxes are due and paid pursuant to this Agreement, the City agrees to audit HomeAway in the manner provided in the Code, except that: (a) HomeAway will not be required on the basis of this Agreement to disclose the Homeowner or Guest name at issue except pursuant to a lawfully issued subpoena or other legal compulsion to produce said information; (b) the City shall not, directly or indirectly, audit any individual Guest or Homeowner relating to such transactions; and (c) if there are errors in the jurisdictional boundaries, HomeAway will provide the URL of the property listing after the City updates the boundaries with HomeAway's third-party content provider in accordance with Paragraph 4. HomeAway will provide the property address associated with each Booking Transaction in response to a valid information document request formally issued by the City as part of an audit of HomeAway's books and records pursuant to Chapter 4.28 of the Code. The City shall complete any audit of HomeAway's books and records within the time period permitted under the applicable statute of limitations, including any waivers mutually agreed to by HomeAway and the City. Nothing in this paragraph prevents the City from auditing an individual who (or entity that) happens to be a Homeowner based upon transactions that the City learns of independently.

7. Upon the City's request in connection with an audit, HomeAway shall submit all applicable transaction data based on reservation ID, or other type of transaction ID, as maintained by HomeAway in its ordinary course of business. The Parties agree that HomeAway is not required, on the basis of this Agreement, to produce any Homeowner or Guest name relating to any transaction in connection with an audit or otherwise, except pursuant to a lawfully issued subpoena or other legal compulsion to produce said information.

8. During any period in which this Agreement is in effect, and on the condition that HomeAway is in compliance with its obligations under this Agreement, and solely with respect to

Booking Transactions, said Homeowner shall not be required to individually collect, remit and report the Taxes. However, nothing in this Agreement shall relieve Guests or Homeowners from any responsibilities with respect to the Taxes, including, without limitation, any obligation to collect, remit, and report the Taxes for transactions completed through any other means, method, device, or platform, or restrict the City from investigating or enforcing any provision of applicable law against any such person or entity for any occupancy arranged directly or indirectly through any other means.

9. The City agrees, for the purpose of facilitating this Agreement, that it shall not make any assessment, supplemental assessment, or claim for the Taxes as to HomeAway for any period prior to the Effective Date of this Agreement; and it releases and discharges any claims against HomeAway (and its present or former: successors, direct or indirect members, parents, subsidiaries, affiliates, agents, legal representatives, insurers, employees, officers, directors and shareholders) from any and all past, present, or future assessments, causes of action, claims, demands, expenses, damages, or losses, of whatever kind or nature, known or unknown, asserted or unasserted, in law or equity, whether statutory or common law, which existed, accrued, or arose related to the Taxes for the period preceding the Effective Date of this Agreement. This waiver and release as to HomeAway shall not prevent the City from pursuing any assessment, supplemental assessment, or claim for the Taxes directly against a Homeowner or Guest for any period prior to the Effective Date of this Agreement.

10. Any and all tax returns, data, records, documents or information, including property address information, provided to the City in connection with this Agreement, including but not limited to any audit, shall be deemed confidential and shall not be shared with any third party, except as required by applicable law and shall not be used for any purpose other than for enforcement of the Taxes.

11. This Agreement is solely for the purpose of facilitating the administration and collection of the Taxes due for Booking Transactions. It is expressly understood and agreed by the Parties that neither Party has made any concessions regarding the merits of its respective positions nor the merits of the other Party's positions with respect to the collection of the Taxes addressed in this Agreement.

12. The City agrees to work with HomeAway to answer any questions received from Homeowners and the public about HomeAway's tax collection and remittance process under this Agreement. If requested by the City, HomeAway will provide information to the City to be used by the City to answer questions from Homeowners, travelers and others.

13. No modification of this Agreement shall be effective unless in writing and signed by both parties.

14. This Agreement may be terminated by HomeAway or the City upon 30 days' written notification to the other Party. Any termination under this Paragraph shall not affect the duty of HomeAway to remit to the City any Taxes collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by HomeAway to the City as of the date of termination.

15. 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.

16. 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.

17. This Agreement is not binding until executed by HomeAway and the City. The Parties represent and warrant that they each have the legal authority to enter this Agreement, that the person executing the Agreement on behalf of either Party is authorized to do so, and that the Agreement shall be binding and enforceable when duly executed and delivered by each Party.

18. This Agreement is executed in two (2) counterparts, each of which shall be deemed an original, and all counterparts individually or together shall constitute one and the same Agreement. Further, the reproduction of an original signature by electronic means shall be deemed to be an original signature.

19. This Agreement has been jointly prepared by the Parties hereto, and shall not be construed more strictly against either Party.

20. The Parties agree that each shall, to the maximum extent permitted by law, treat as confidential all information furnished to it by the other Party under this Agreement; *provided, however*, that a Party may disclose the confidential information of the other Party to those of its employees, consultants (including professional advisers) and affiliates that require access to such confidential information in order to permit such Party to exercise its rights and perform its obligations hereunder. Further, nothing in this Agreement shall prevent the disclosure by a Party or its employees, contractors, or affiliates of an item of confidential information that is made public by the disclosing party or as may be required by applicable law or released from confidential treatment by written consent of the disclosing Party.

21. 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, HomeAway may assign this Agreement in its entirety without the City's consent 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 Agreement and all Taxes and all other sums due at the time of the attempted assignment have been paid in full. Any attempt by a Party to assign its rights or obligations under this Agreement in breach of this section shall be void and of no effect. Subject to the foregoing, this Agreement shall bind and inure to the benefit of the Parties, their respective successors, and permitted assigns.

22. 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, by facsimile with telephonic confirmation of receipt, or by email. 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 HomeAway: HomeAway.com, Inc.
Attn: Legal Department
1111 Expedia Group Way West
Seattle, WA 98119
Email: Vrbo_VCA_Contact@expediagroup.com

To the City: City of Coachella
Attn: Bill Pattison, City Manager
53990 Enterprise Way
Coachella, CA 92236
Email: bpattison@coachella.org

CITY OF COACHELLA, CALIFORNIA

Approved as to Form:

Ryan Guiboa, City Attorney
Best Best & Krieger LLP

By: _____
William B. Pattison, City Manager
_____ day of _____, 2025

HOMEAWAY.COM, INC., a Delaware
corporation

By: _____
Stephanie Gilfeather
_____ day of _____, 2025