RESOLUTION NO. 2022-

RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE VOLUNTARY COLLECTION AGREEMENTS WITH AIRBNB AND HOMEAWAY FOR PAYMENT OF TRANSIENT OCCUPANCY TAX

WHEREAS, the City of San Bruno offers a variety of lodging options for travelers, and some of these rooms are located in private homes rented by hosts to guests using internet platforms such as Airbnb and HomeAway; and

WHEREAS, to facilitate payment of transient occupancy tax for these short term rentals (STRs), the City and the internet platforms desire to enter into voluntary collection agreements (VCAs) whereby the platforms would collect and remit the tax directly to the City; and

WHEREAS, the City has negotiated such VCAs with Airbnb and HomeAway, which provide virtually all of STR lodgings available in the City; and

WHEREAS, the agreements generally provide that while the agreements are in effect the platforms will collect and remit TOT and be liable for any TOT they do not remit (except for Airbnb's "Registered Hosts"), hosts of the platforms will not have to register with the City or collect and remit TOT, the City's ability to audit the platforms will be limited and the platforms will not have to provide personal information of their guests or hosts, and the City will waive all claims against the platforms for any TOT not collected before the effective date of the agreements.

NOW, THEREFORE, BE IT RESOLVED that the San Bruno City Council hereby authorizes the City Manager to execute VCAs with Airbnb and HomeAway as described herein and in the accompanying staff report.

Dated: September 27, 2022

ATTEST:

-000-

I, Vicky Hasha, Deputy City Clerk, do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of San Bruno this 27 day of September 2022 by the following vote:

AYES:	Councilmembers:	
NOES:	Councilmembers	
ABSENT:	Councilmembers:	

Vicky Hasha, Deputy City Clerk