



# MEMORANDUM

Council Agenda  
Item No. VII.AX.  
8/1/2017

## The City of OKLAHOMA CITY

TO: Mayor and City Council

FROM: James D. Couch, City Manager

Voluntary Collection Agreement with Airbnb, Inc for the reporting, collection and remittance of hotel taxes beginning September 1, 2017.

### Background

A growing number of Oklahoma City residents and visitors are utilizing home sharing businesses for short-term lodging rather than traditional hotels. Airbnb provides an internet-based platform through which third party hosts may offer short-term accommodations to third party guests. Those hosts that offer two or more rooms meet the qualifications of a hotel as defined in the Oklahoma City Municipal Code, Chapter 52, Article III. In this agreement, Airbnb agrees to collect and remit the hotel taxes from those guests that meet the qualifications of a hotel.

In June of 2017, Airbnb reached an agreement with the Oklahoma Tax Commission that would allow Airbnb to collect and remit sales taxes in the State of Oklahoma beginning July 1, 2017.

Term Effective September 1, 2017 with no specified end date.

Review Finance Department

Recommendation: Agreement be approved.