

George Latimer
County Executive

70092

Date: June 4, 2019

To: Honorable Members of the Board of Acquisition & Contract

From: George Latimer
County Executive

Re: Request for authority for the County of Westchester ("County") to enter into an agreement with Airbnb, Inc. ("Airbnb") wherein Airbnb will, at no cost to the County, collect and remit to the County, the required room occupancy tax in accordance with Chapter 285 of the Laws of Westchester County for taxable room booking transactions that are completed on the Airbnb internet-based platform for accommodations located in the County, commencing July 1, 2019 and continuing for an indefinite term with either party having the option to terminate the agreement upon thirty (30) days' notice to the other party.

The attached resolution, if approved by your Honorable Board, would authorize the County of Westchester (the "County") to enter into an agreement with Airbnb, Inc. ("Airbnb") pursuant to which Airbnb will, at no cost to the County, collect from hosts and remit to the County, the required room occupancy tax in accordance with Chapter 285 of the Laws of Westchester County (the "County Room Occupancy Tax Law") for taxable room booking transactions that are completed on the Airbnb internet-based platform (the "Platform") commencing July 1, 2019 and continuing for an indefinite term with either party having the option to terminate the agreement upon thirty (30) days' notice to the other party (the "Agreement").

The Agreement further provides that in the case of hosts that are registered with the County pursuant to the County Room Occupancy Tax Law ("Registered Hosts"), Airbnb may implement a software feature on the Platform wherein Registered Hosts may, at their option, elect to have Airbnb collect the room occupancy tax and remit same to the Registered Host for reporting and remittance to the County directly. The Agreement requires, in this instance, that Airbnb report to the County certain pertinent information regarding Registered Hosts, including, but not limited to, their County tax registration number, gross receipts, the address of the accommodation and the tax identification number for the Registered Host.

The goals and objectives for this Agreement are to facilitate the collection and remittance of room occupancy taxes due and owing to the County for taxable booking transactions for accommodations located in the County. Further, with regard to Registered Hosts, the information provided by Airbnb to the County will assist the County in tracking whether the room occupancy taxes are being properly paid in accordance with County Room Occupancy Tax Law.

Office of the County Executive

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The goals and objectives are in the best interest of the County in terms of fiscal responsibility in that the facilitation of the collection and remittance of the room occupancy tax by Airbnb will bring in tax revenue to the County that may not necessarily be collected by the County in cases where hosts fail to report and remit the proper room occupancy tax. In the case of Registered Hosts, it will assist the County in tracking and ensuring that tax payments are being properly paid to the County.

The goals and objectives for this agreement will be monitored and tracked by the County Finance Department by its review of tax return forms and other documentation submitted by Airbnb in accordance with the County Room Occupancy Tax Law.

This Agreement falls under Section 9 of the County's Procurement Policy in that it is a sole source procurement. Airbnb is the only practicable source for the services to be performed by Airbnb for taxable room booking transactions that are completed on the Airbnb internet-based platform.

Accordingly, I believe this Agreement to be in the best interests of the County, and I most respectfully recommend and urge the adoption of the annexed Resolution.

Attachment
GL/lac

APPROVED BOARD OF ACQUISITION & CONTRACT - 05/06/2019 - LSA MRN/SECRETARY

RESOLUTION

Upon a communication from the County Executive, be it hereby:

RESOLVED, that the County of Westchester (the “County”) is hereby authorized to enter into an agreement with Airbnb, Inc. (“Airbnb”) pursuant to which Airbnb will, at no cost to the County, collect from hosts and remit to the County the required room occupancy tax in accordance with Chapter 285 of the Laws of Westchester County for taxable booking transactions that are completed on the Airbnb internet-based platform for accommodations located within the County, commencing July 1, 2019 and continuing for an indefinite term, with either party having the option to terminate the agreement upon thirty (30) days’ notice to the other party; and be it further

RESOLVED, that the County Executive or his duly authorized designee is hereby authorized to take such action and execute such documents as may be necessary and proper to effect the purposes hereof.

N/A

Account to be Charged/Credited

Fund	Dept	Major Program, Program & Phase Or Unit	Object/ Sub-Object	Trust Account	Dollars
					0

Budget Funding Year(s) _____ Start Date _____ End Date _____

Funding Source _____ Tax Dollars _____

State Aid _____

0 Federal Aid _____

(must match resolution)

Other _____

APPROVED BOARD OF ACQUISITION & CONTRACT - 06/26/2019 - LESLIE J. SHERIDAN, COUNTY CLERK