

VOLUNTARY COLLECTION AGREEMENT

THIS VOLUNTARY COLLECTION AGREEMENT ("Agreement") is dated September 30, 2018 and is between HOMEAWAY.COM, INC., a Delaware corporation ("HomeAway"), and Kansas Department of Revenue (the "Department"). 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 ("Homeowners") to advertise the availability of their properties to travelers ("Guests") seeking accommodations through various brands and websites, including, but not limited to, HomeAway, VRBO, and VacationRentals.com ("HomeAway Platform").

HomeAway and the Department enter into this Agreement voluntarily in order to facilitate the reporting, collection, and remittance of the Kansas sales and transient guest taxes ("the Taxes") under applicable state and local laws. Specifically, the Taxes are authorized and imposed under Sections 79-3603 (g), 12-1693 and 12-1697 of the Kansas Statutes Annotated and applicable laws of any local jurisdictions on behalf of which the Department lawfully collects the Taxes.

1. With respect to any transaction between a Homeowner and a Guest for occupancy of accommodations located in Kansas and booked and paid for through the HomeAway Platform for accommodations for which Taxes are due, and during the period in which this Agreement is in effect (as defined below), and solely pursuant to the terms and conditions of this Agreement, HomeAway agrees to collect and remit Taxes.
2. Taxes shall be collected and remitted at the applicable rate by HomeAway based upon the entire amount charged by the Homeowner in connection with the transaction, including but not limited to the following fees charged by a Homeowner: rental fee and booking fee, but excluding cleaning fees and refundable damage deposits. HomeAway shall file returns on the form and in the time and manner described in the Taxes or as agreed between the parties in writing.
3. HomeAway agrees to commence collecting and remitting Taxes starting on January 1, 2019 (the "Effective Date"). For the avoidance of doubt, this Agreement to collect shall not extend to any period or transaction 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. 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 the terms of this Agreement, HomeAway 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 law. Nothing contained herein nor any action taken pursuant to this Agreement, including but not limited to the collection or remittance of Taxes, shall impair, restrict, or prevent HomeAway from asserting that Taxes and/or penalties, interest,

finer, 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.

5. During any period in which this Agreement is in effect, and without waiving any audit rights provided in the Taxes, with respect to any transaction for which Taxes are due and paid pursuant to this Agreement, the Department agrees to audit HomeAway in the manner provided in the Taxes, except that: (a) HomeAway will not be required on the basis of this Agreement to disclose the Homeowner or Guest name or property address at issue; and (b) the Department shall not, directly or indirectly, audit any individual Guest or Homeowner relating to such. Nothing in this paragraph prevents the Department from auditing an individual who (or entity that) happens to be a Homeowner based upon transactions that the Department learns of independently.

6. Upon the Department'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 or address relating to any transaction in connection with an audit or otherwise, except pursuant to a lawfully issued subpoena or other process of comparable legal effect.

7. 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 a Homeowner's activity on the HomeAway Platform, said Homeowner shall not be required to individually register with the Department to collect, remit and report Taxes. However, nothing in this Agreement shall relieve Guests or Homeowners from any responsibilities with respect to Taxes, including, without limitation, any obligation to register with the Department or to collect, remit, and report Taxes for transactions completed through any other means, method, device, or platform, or restrict the Department 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.

8. The Department agrees, for the purpose of facilitating this Agreement, that it shall not make any assessment, supplemental assessment, or claim for Taxes as to HomeAway for any period preceding 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 Taxes for the period preceding the Effective Date of this Agreement.

9. Any and all tax returns, information, data, records or documents provided to the Department 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, including but not limited to any other governmental agency or any other jurisdiction. In the event of freedom of information request, public records law request or similar request, the Department agrees to provide advance

written notice prior to any such disclosure to HomeAway in accordance with the provision below in sufficient time to allow HomeAway to seek protective or other relief.

10. This Agreement is solely for the purpose of facilitating the administration and collection of Taxes booked and paid for through the HomeAway Platform. 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 Taxes addressed in this Agreement.

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

12. This Agreement may be terminated by HomeAway or the Department 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 Department 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 Department as of the date of termination.

13. 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 Kansas without regard to its conflict of law principles.

14. 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.

15. 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.

16. This Agreement is executed in two (2) counterparts, each of which shall be deemed an original.

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

18. 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 Department'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.

19. 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: Tom Pucci
333 108th Avenue NE
Bellevue, WA 98004
Email: tpucci@expedia.com

With a copy to: HomeAway.com, Inc.
Attn: Tracy Lee
333 108th Avenue NE
Bellevue, WA 98004
Email: tralee@expedia.com

To the Department: David Clauser
Director of Taxation
Kansas Department of Revenue
915 SW Harrison St.
Topeka, KS 66612-1588

With a copy to:

KANSAS DEPARTMENT OF REVENUE

By: David Clauser

23rd day of October, 2018.

HOMEAWAY.COM, INC., a Delaware
corporation

By: Angelina
SVP, Legal
25th day of October, 2018