

VOLUNTARY COLLECTION AGREEMENT

THIS VOLUNTARY COLLECTION AGREEMENT ("Agreement") is dated Nov. 5th 2021 and is between HOMEAWAY.COM, INC., a Delaware corporation ("HomeAway"), and the LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT (the "Taxing Jurisdiction"). 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 Vrbo.com ("HomeAway Platform").

HomeAway and the Taxing Jurisdiction enter into this Agreement voluntarily in order to facilitate the reporting, collection, and remittance of the Lexington-Fayette County Transient room tax (the "Tax") imposed under Sections 2-172 and 13-76 of the Lexington-Fayette Urban County Government Code of Ordinances (the "Code") by Homeowners and Guests on the HomeAway Platform for occupancy of accommodations located in Lexington, Kentucky in accordance with this Agreement.

NOW THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS, PROMISES, AND AGREEMENTS CONTAINED HEREIN, THE PARTIES AGREE 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 Tax is 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 the Tax.
2. The Tax 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, service fee, booking fee, cleaning fee, property damage fee, and any other use-related fee; but excluding refundable damage deposits. HomeAway shall file returns on the form and in the time and manner described in the Code or as agreed between the parties in writing.
3. HomeAway agrees to commence collecting the Tax starting on January 1, 2022 (the "Effective Date") and remitting any Tax collected in the time and manner described in the Code. 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 the Tax, 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 Tax, shall impair, restrict, or prevent HomeAway from asserting that any Tax 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.

5. During any period in which HomeAway is not in breach of its obligations under this Agreement, and without waiving any audit rights provided to the Taxing Jurisdiction, with respect to any transaction for which the Tax is due and paid pursuant to this Agreement, the Taxing Jurisdiction 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 or property address at issue; and (b) the Taxing Jurisdiction shall not, directly or indirectly, audit any individual Guest or Homeowner relating to such, unless and until an audit of HomeAway by the Taxing Jurisdiction has been exhausted with the matter unresolved. Nothing in this paragraph prevents the Taxing Jurisdiction from auditing an individual who (or entity that) happens to be a Homeowner based upon transactions that the Taxing Jurisdiction learns of independently.

6. Upon the Taxing Jurisdiction'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.

7. HomeAway agrees to register as person responsible for the collection and remittance of the Tax for the sole purpose of reporting, collection and remittance of the Tax under this Agreement.

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 Homeowner transactions booked on and for which payment is completed on the HomeAway Platform, said Homeowner shall not be required to individually register with the Taxing Jurisdiction to collect, remit and report the Tax. However, nothing in this Agreement shall relieve Guests or Homeowners from any responsibilities with respect to the Tax, including, without limitation, any obligation to register with the Taxing Jurisdiction or to collect, remit, and report the Tax for transactions completed through any other means, method, device, or platform, or restrict the Taxing Jurisdiction 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 Taxing Jurisdiction agrees, for the purpose of facilitating this Agreement, that it shall not make any assessment, supplemental assessment, or claim for the Tax 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 Tax for the period preceding the Effective Date of this Agreement.

10. Any and all tax returns, information, data, records or documents provided to the Taxing Jurisdiction 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, to the extent permitted by law.

11. This Agreement is solely for the purpose of facilitating the administration and collection of the Tax due for transactions booked on and for which payment is completed on 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 the Tax addressed in this Agreement.

12. The Taxing Jurisdiction 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 Taxing Jurisdiction, HomeAway will provide information to the Taxing Jurisdiction to be used by the Taxing Jurisdiction to answer questions from Homeowners, travelers and others.

13. HomeAway agrees, for the purposes of facilitating this Agreement, that it will notify (i) Homeowners that the Tax will be collected and remitted to the Taxing Jurisdiction as of the Effective Date pursuant to the terms of this Agreement; and (ii) Guests and Homeowners of the amount of the Tax collected and remitted on each transaction.

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

15. This Agreement may be terminated by HomeAway or the Taxing Jurisdiction 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 Taxing Jurisdiction any Tax collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by HomeAway to the Taxing Jurisdiction as of the date of termination.

16. 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 Kentucky without regard to its conflict of law principles.

17. 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.

18. 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.

19. The Parties are entering into an arm's length transaction and do not have any relationship, employment or otherwise. This Agreement does not create nor is it intended to create a partnership, franchisee, joint venture, agency, or employment relationship between the Parties.

20. No failure or delay by either Party in exercising any right under this Agreement shall constitute a waiver of that right or any other right. Other than as expressly stated herein, the remedies provided herein are in addition to, and not exclusive of, any other remedies of a Party at law or in equity,

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

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

23. 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 Taxing Jurisdiction'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 Tax 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.

24. If any provision of this Agreement is held by a court of competent jurisdiction to be contrary to law, the provision shall be modified by the court and interpreted so as best to accomplish the objectives of the original provision to the fullest extent permitted by law, and the remaining provisions of this Agreement shall remain in effect.

25. 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
1111 Expedia Group Way, West
Seattle, WA 98119
Email: tpucci@expediagroup.com

With a copy to: HomeAway.com, Inc.
Attn: Christy Vernor
11920 Alterra Pkwy

Austin, TX 78758
Email: cvernor@expediagroup.com

To the Taxing Jurisdiction:

Lexington-Fayette Urban County Government
Attn: Director of Revenue
200 East Main Street
Lexington, KY 40507
Email: wholbrook@lexingtonky.gov

IN WITNESS WHEREOF, HomeAway and the Taxing Jurisdiction have executed this Agreement effective on the date set forth in the introductory clause.

LEXINGTON-FAYETTE URBAN COUNTY
GOVERNMENT

By: Rinda Gorton

5th day of November, 2021

HOMEAWAY.COM, INC., a Delaware
corporation

By: Tom Pucci
Tom Pucci

1st day of OCTOBER, 2021