



# Office of the County Executive

Monroe County, New York

**Adam J. Bello**  
*County Executive*

**Amy M. Grower**  
*Deputy County Executive*

January 16, 2026

The Honorable Rachel Barnhart  
Monroe County Legislature  
410 County Office Building  
39 W. Main Street  
Rochester, New York 14614

Dear Legislator Barnhart:

I am writing in response to your December 19, 2025, letter, wherein you state, in pertinent part:

I am writing to follow up on my recent records request regarding communications between Monroe County, Airbnb, and Ostroff and Associates related to the County's decision to opt out...Specifically, the production does not include:

- Communications from October 28 through November 12 related to the opt-out legislation
- Any documentation explaining how the final legislative language was developed from earlier drafts reflected in the emails, including draft bill language
- A final, executed Voluntary Contribution Agreement, if one exists

Initially, it must be pointed out that your "recent records request" (presumably referring to your letter, dated November 25, 2025), did not request records regarding communications between "Monroe County, Airbnb, and Ostroff and Associates," as you suggest. Rather, it requested, "all communications and records between the County and Nicholas Morelle and other lobbyists for Airbnb since the law was enacted." As a result, after a reasonable and diligent search by the administration, the response, dated December 9, 2025, provided exactly what you requested - "all communications and records between the County and Nicholas Morelle and other lobbyists for Airbnb since the law was enacted."

It appears that the original records request included in your letter, dated November 25, 2025, was crafted under the misassumption that Nicholas Morelle and other lobbyists for Airbnb

were involved in the negotiation and development of the final legislative language and updated Voluntary Contribution Agreement with Airbnb. Records validating that misassumption were not provided because they do not exist. The Administration's response, dated December 9, 2025, was complete.

To the extent your interest lies in how the final legislative language and updated Voluntary Contribution Agreement were actually developed, enclosed please find all communications between Monroe County and Airbnb not previously provided. This includes communications following the Legislature's approval of the opt-out legislation on December 9, 2025.

Lastly, the final, executed Voluntary Contribution Agreements with AirBNB is also attached as promised in the Administration's response, dated December 9, 2025.

Sincerely,

A handwritten signature in black ink, appearing to read "Amy M. Gower". The signature is written in a cursive style with a large initial "A".

Amy M. Gower

Deputy County Executive

cc: Monroe County Legislature

**VOLUNTARY COLLECTION AGREEMENT  
FOR  
MONROE COUNTY, NEW YORK HOTEL ROOM OCCUPANCY TAX**

**THIS VOLUNTARY COLLECTION AGREEMENT** (the “**Agreement**”) is dated December 16, 2025 and is between **AIRBNB, INC.**, a Delaware corporation (“**Airbnb**”), and the **COUNTY OF MONROE**, a New York municipal corporation, on behalf of the **FINANCE DEPARTMENT OF MONROE COUNTY**] (the “**Taxing Jurisdiction**”). Each party may be referred to individually as a “**Party**” and collectively as the “**Parties**.” This Agreement amends and reinstates the Agreement entered into by the Parties dated January 29, 2018. In the event of any conflicts between the Agreements, the terms of this Agreement dated December 16, 2025 shall prevail.

**RECITALS:**

WHEREAS, Airbnb represents that it provides an Internet-based platform (the “**Platform**”) through which third parties offering accommodations and/or activities (“**Hosts**”) and third parties booking such accommodations and/or activities (“**Guests**”) may communicate, negotiate and consummate a direct booking transaction for accommodations and/or activities to which Airbnb is not a party (“**Booking Transactions**”); and

WHEREAS, the Taxing Jurisdiction and Airbnb enter into this Agreement voluntarily in order to facilitate the reporting, collection and remittance of applicable transient occupancy taxes and applicable sales taxes (“**Taxes**”) imposed under applicable Monroe County, New York law (the applicable “**Code**”), on behalf of certain Hosts for Booking Transactions completed by such Hosts and Guests on the Platform for accommodations transactions located in Monroe County, New York (the “**Taxable Booking Transactions**”).

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS, PROMISES AND AGREEMENTS CONTAINED HEREIN, THE PARTIES AGREE AS FOLLOWS:

(A) Solely pursuant to the terms and conditions of this Agreement, including only for periods in which this Agreement is effective (defined below), and solely for Taxable Booking Transactions completed on the Platform by Hosts other than those defined in Paragraphs (E) and (E-1) below, Airbnb agrees contractually to assume the duties of a Taxes collector as described in the Code solely for the collection and remittance of Taxes on behalf of such Hosts (hereinafter referred to as a “**Collector**”).

(B) Starting on January 1, 2026, (the “Effective Date”), Airbnb agrees to commence collecting and remitting Taxes on behalf of certain Hosts, pursuant to the terms of this Agreement, at the applicable rate, on Taxable Booking Transactions. Except as set forth in Paragraph (L) below, Airbnb shall not assume any obligation or liability to collect Taxes for any period or for any transaction prior to the Effective Date or after termination of this Agreement except for any obligations or liabilities owed by Airbnb subject to the Voluntary Collection Agreement between the parties executed January 29, 2018.

(C) Except as set forth in Paragraph (E) below, Airbnb agrees to register as a Collector on behalf of Hosts for the sole purpose of reporting, collection and remittance of Taxes under this Agreement, and will be the registered Collector on behalf of any affiliate or subsidiary collecting Taxes. The assumption of such duties described in Paragraph (A) above and this Paragraph (C) shall not trigger any other registration requirements to which Airbnb is not otherwise subject.

#### **REMITTANCE OF TAXES**

(D) Airbnb agrees reasonably to report aggregate information on the tax return form prescribed by the Taxing Jurisdiction, including an aggregate of gross receipts, exemptions and adjustments, and taxable receipts of all Taxes that are subject to the provisions of this Agreement. Airbnb shall remit all Taxes collected from Guests in accordance with this Agreement and Airbnb’s Terms of Service ([www.airbnb.com](http://www.airbnb.com)) (the “TOS”) in the time and manner described in the Code or as otherwise agreed to in writing.

(D-1) In the event Monroe County local law requires companies to report address and gross receipts solely for tax enforcement purposes, paragraph (D-1) shall not conflict with such local law.

(E) Intentionally omitted.

#### **AIRBNB LIABILITY**

(F) Pursuant to the terms of this Agreement, Airbnb 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 the Code. Nothing contained herein nor any action taken pursuant to this Agreement shall impair, restrict or prevent Airbnb from asserting that any Taxes 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 otherwise bar it from enforcing any rights accorded by law. Notwithstanding the above and solely with respect to Registered Hosts, Airbnb does not assume any liability for the failure of a Registered Host to comply with any applicable collection, reporting or remittance obligations related to Taxable Booking Transactions. Further, Airbnb does not assume any liability for collection based on information supplied by the Registered Host.

#### **AUDIT**

(G) During any period for which Airbnb is not in breach of its obligations under this Agreement, the Taxing Jurisdiction reserves the right to audit Airbnb and agrees that the basis of any such audit shall be the Tax returns filed and supporting documentation. The Taxing Jurisdiction reserves the right to audit any individual Host for activity that has been brought to the attention of the Taxing Jurisdiction in the form of a complaint or other means independent of this Agreement or independent of data or information provided pursuant to this Agreement.

(H) The Taxing Jurisdiction reserves the right to audit Airbnb on an anonymized transaction basis for Taxable Booking Transactions. Except as otherwise agreed herein, Airbnb shall not be required to produce any personally identifiable information relating to any Host or Guest or relating to any Taxable Booking Transaction without binding legal process served only after completion of an audit by the Taxing Jurisdiction of Airbnb with respect to such users. The parties agree to utilize appropriate sampling audit methodologies based on a standard sample period which may be projected against the remainder of any periods open under the applicable statute of limitations, unless Airbnb elects, at its sole discretion, to undergo further audit of such open periods by the Taxing Jurisdiction.

#### **GUEST AND HOST LIABILITY**

(I) During any period in which this Agreement is effective, and provided Airbnb is in compliance with its obligations herein, Hosts shall be relieved of any obligation to collect and remit Taxes on Taxable Booking Transactions, and shall be permitted but not required to register individually with the Taxing Jurisdiction to collect, remit and/or report Taxes. Notwithstanding the above, Registered Hosts will be solely responsible for directly remitting Taxes collected on Taxable Booking Transactions to the Taxing Jurisdiction. Nothing in this Agreement shall relieve Guests or Hosts from any responsibilities with respect to Taxes for transactions

completed other than on the Platform, or restrict the Taxing Jurisdiction from investigating or enforcing any provision of applicable law against such users for such transactions.

#### **NOTIFICATION TO PLATFORM**

(I-1) The Taxing Jurisdiction shall use reasonable efforts to notify Airbnb to communicate changes to the Code/Statute/Regulation that have consequences for the levying and collection of Taxes (including, but not limited to, tax rate, exemptions, tax base, etc.). Such notice shall be sent to [taxcompliance@airbnb.com](mailto:taxcompliance@airbnb.com). If the Taxing Jurisdiction does not notify Airbnb of the foregoing, the Platform will continue to determine the amount of Taxes due as if the changes had not taken effect. If the changes are such that the Platform needs time to implement them into its systems, the Platform shall provide the Taxing Jurisdiction with a time estimate for the requisite modification(s) and shall use its best efforts to ensure that it implements such modifications within such time estimate provided. Airbnb shall not be liable for any tax not collected and remitted due to the Taxing Jurisdiction being in breach of this paragraph.

#### **WAIVER OF LOOK-BACK**

(J) The Taxing Jurisdiction expressly releases, acquits, waives and forever discharges Airbnb, its current or past affiliated parent or subsidiary companies, directors, shareholders, investors, employees and other agents from any and all actions, causes of action, indebtedness, suits, damages or claims arising out of or relating to payment of and/or collection of Taxes or other tax indebtedness, including but not limited to penalties, fines, interest or other payments relating to Taxes on any Taxable Booking Transactions prior to the Effective Date except for any claims, obligations or liabilities owed by Airbnb subject to the Voluntary Collection Agreement between the parties executed January 29, 2018. Nothing contained in this Paragraph of this Agreement will constitute a release or waiver of any claim, cause of action or indebtedness that the Taxing Jurisdiction may have or claim to have against any Host or Guest unrelated to Taxable Booking Transactions under this Agreement.

#### **NOTIFICATION TO GUESTS AND HOSTS**

(K) Airbnb agrees, for the purposes of facilitating this Agreement, and as required by its TOS, that, except with respect to Registered Hosts, it will notify (i) Hosts that Taxes 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 Hosts of the amount of Taxes collected and remitted on each Taxable Booking Transaction.

#### **LIMITATION OF APPLICATION**

(L) This Agreement is solely for the purpose of facilitating the administration and collection of the Taxes with respect to Taxable Booking Transactions and, except with respect to the rights and liabilities set forth herein, the execution of or actions taken under this Agreement shall not be considered an admission of law or fact or constitute evidence thereof under the Code or any other provisions of the laws of the United States of America or of any State or subdivision or municipality thereof. Neither Party waives, and each Party expressly preserves, any and all arguments, contentions, claims, causes of action, defenses or assertions relating to the validity or interpretation or applicability of the Code, regulations or application of law.

(L-1) If Airbnb expands the types of transactions that may be completed by Hosts and Guests on the Platform to include additional taxable services or products located in Monroe County, New York and Airbnb decides in its sole discretion to collect and remit any applicable taxes with respect to such transactions on behalf of Hosts and/or Guests, Airbnb agrees to provide reasonable notice to the Taxing Jurisdiction regarding the collection and remittance of such taxes.

#### **DURATION/TERMINATION**

(M) This Agreement may be terminated by Airbnb or the Taxing Jurisdiction for convenience on 30-day written notification to the other Party. Such terminations will be effective on the first day of the calendar month following the 30-day written notification to the other Party. Any termination under this Paragraph shall not affect the duty of Airbnb to remit to the Taxing Jurisdiction any Taxes collected from Guests up through and including the effective date of termination of this Agreement, even if not remitted by Airbnb to the Taxing Jurisdiction as of the effective date of termination.

#### **AIRBNB RESOURCES**

(M-1) Airbnb shall grant access to its law enforcement portal to the office of the Monroe County Sheriff, and shall make such access available to other law enforcement agencies operating in Monroe County upon reasonable application by such agency to submit valid law

enforcement requests to Airbnb. The portal shall be accessed via <https://app.kodexglobal.com/signin>.

#### MISCELLANEOUS

(N) CHOICE OF LAW. 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 New York without regard to its conflict of law principles.

(O) MODIFICATION. No modification, amendment, or waiver of any provision of this Agreement shall be effective unless in writing and signed by both Parties.

(P) MERGER AND INTEGRATION. 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.

(Q) COUNTERPARTS. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, and all of which, when taken together, shall constitute one and the same instrument. The Agreement shall become effective when a counterpart has been signed by each Party and delivered to the other Party, in its original form or by electronic mail, facsimile or other electronic means. The Parties hereby consent to the use of electronic signatures in connection with the execution of this Agreement, and further agree that electronic signatures to this Agreement shall be legally binding with the same force and effect as manually executed signatures.

(R) RELATIONSHIP OF THE PARTIES. 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, franchise, joint venture, agency, or employment relationship between the Parties. There are no third-party beneficiaries to this Agreement.

(S) WAIVER AND CUMULATIVE REMEDIES. 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.

(T) FORCE MAJEURE. Neither Party shall be liable for any failure or delay in performance under this Agreement for causes beyond that Party's reasonable control and

occurring without that Party's fault or negligence, including, but not limited to, acts of God, acts of government, flood, fire, civil unrest, acts of terror, strikes or other labor problems (other than those involving Airbnb employees), computer attacks or malicious acts, such as attacks on or through the Internet, any Internet service provider, telecommunications or hosting facility. Dates by which performance obligations are scheduled to be met will be extended for a period of time equal to the time lost due to any delay so caused.

(U) ASSIGNMENT. 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, Airbnb may assign this Agreement in its entirety without consent of the other Party in connection with a merger, acquisition, corporate reorganization, or sale of all or substantially all of its assets.

(V) MISCELLANEOUS. 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.

#### NOTICES

(W) 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 or by facsimile with telephonic confirmation of receipt. 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 Airbnb:

Airbnb, Inc.  
Attn: General Counsel  
888 Brannan Street, 4<sup>th</sup> Fl.  
SF, CA 94103  
[legal@airbnb.com](mailto:legal@airbnb.com)

Airbnb, Inc.  
Attn: Global Head of Tax  
888 Brannan Street, 4<sup>th</sup> Fl.  
SF, CA 94103  
[tax@airbnb.com](mailto:tax@airbnb.com)

To the Taxing Jurisdiction:


Monroe County Law Department  
Attn: County Attorney  
307 County Office Building  
39 W. Main Street  
Rochester, NY 14614  
[law@monroecounty.gov](mailto:law@monroecounty.gov)

Monroe County Finance Department  
Attn: Chief Financial Officer  
402 County Office Building  
39 W. Main Street  
Rochester, NY 14614  
[mcfinance@monroecounty.gov](mailto:mcfinance@monroecounty.gov)

(Signatures follow on next page)

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

**AIRBNB, INC., a Delaware corporation**

By:   
Signature of Authorized Representative

Mirei Yasumatsu, Global Tax Director  
Name and Title of Authorized Representative

**COUNTY OF MONROE, on behalf of the MONROE COUNTY  
DEPARTMENT OF FINANCE**

By:   
Signature

Jennifer Cesarlo, CFO  
Name and Title