

**From:** London, Sarah [Sarah.London@vermont.gov]  
**Sent:** Tuesday, August 30, 2016 6:06 PM  
**To:** Peterson, Mary; Johnson, Justin; Springer, Darren; Allen, Susan  
**CC:** Keeton, Kirby; Morgan, Candace  
**Subject:** RE: AirBnB

Thanks very much again on this.

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**From:** Peterson, Mary  
**Sent:** Tuesday, August 30, 2016 12:02 PM  
**To:** Johnson, Justin <Justin.Johnson@vermont.gov>; Springer, Darren <Darren.Springer@vermont.gov>; London, Sarah <Sarah.London@vermont.gov>; Allen, Susan <Susan.Allen@vermont.gov>  
**Cc:** Keeton, Kirby <Kirby.Keeton@vermont.gov>; Morgan, Candace <Candace.Morgan@vermont.gov>  
**Subject:** AirBnB

We exchanged one more draft with AirBnB and have an agreement in principle. The two changes from the draft that you saw: limiting information that AirBnB provides when we undertake an independent audit of property owners, and shortening the notice period upon cancellation. We are comfortable with the audit provisions – we can audit AirBnB or, with independent info, we can audit property owners who would have the responsibility of proving to us which of their listings, if any, were covered by taxes paid on their behalf by AirBnB. AirBnB maintains that they provide hosts with records that will easily allow them to comply with our audits, and if we have uncooperative hosts, we would just do an estimated assessment as per our usual procedures. Our lawyers are comfortable with that.

We anticipate getting this signed up this week (I think technically, we still need the AG's sign off) and thus, collection will start Oct. 1. We already have briefed legislative leaders. Candace and team will be rolling out our press materials, which will include the opportunity for other platforms and property owners listing on other platforms to participate in a voluntary come forward (registering to collect going forward without incurring liability for past rentals). Also as noted, we will be asking the legislature to repeal or amend the just passed statutory provision requiring platforms to send the Tax Department information on all of their property owners (failing success in this area, we would expect AirBnB to cancel the agreement).

Let us know if you have any questions,  
Mary

**Mary N. Peterson** | Commissioner  
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