

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANSFIELD, TEXAS, APPROVING AN AGREEMENT BETWEEN THE CITY OF MANSFIELD, TX AND AIRBNB, INC. FOR COLLECTION OF HOTEL OCCUPANCY TAXES; AUTHORIZING THE CITY MANAGER OR HIS DESIGNEE TO EXECUTE ANY DOCUMENTS NECESSARY TO IMPLEMENT THIS RESOLUTION; FINDING THAT THE MEETING AT WHICH THIS RESOLUTION IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE

WHEREAS, an estimated 94 dwelling units are available in the City of Mansfield (“City”) for rent to guests; and,

WHEREAS, the owners of these dwelling units (commonly referred to as “hosts”) usually list the rental on web sharing platforms such as Airbnb and other similar platforms; and,

WHEREAS, hosts are required to pay occupancy taxes under Chapter 38 of the Code of Mansfield, Texas when they rent a dwelling unit or portion of dwelling unit to guests. Under current state law, web platforms such as Airbnb are not directly liable for collecting local occupancy taxes; and,

WHEREAS, hosts are not required to register with the City, therefore it is difficult for the City to locate and identify host locations to ensure the occupancy taxes are properly collected and remitted to the City as required; and,

WHEREAS, the City and Airbnb wish to enter into a voluntary agreement whereby Airbnb will collect the occupancy tax from each Airbnb host for bookings made through the Airbnb platform and remit to the City on a monthly basis; and,

WHEREAS, this will assist the City in receiving occupancy tax from every Airbnb booking in the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MANSFIELD, TEXAS, THAT:

SECTION 1.

That the findings and recitations set out in the preamble are found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes.

SECTION 2.

That the proposed voluntary collection agreement between the City and Airbnb, Inc. is hereby approved.

SECTION 3.

That the City Manager or his designee is authorized to execute any documents necessary to implement this Resolution.

SECTION 4.

That it is hereby officially found and determined that the meeting at which this Resolution is passed is open to the public as required by law and the public notice of the time, place, and purpose of said meeting was given as required.

SECTION 5.

This Resolution shall take effect immediately from and after its passage in accordance with the Charter of the City of Mansfield, and it is accordingly so resolved.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MANSFIELD THIS 22ND DAY OF MAY, 2023.

Michael Evans, Mayor

ATTEST:

Susana Marin, City Secretary