

**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ROME DIVISION**

**CITY OF ROME, GEORGIA;
HART COUNTY, GEORGIA;
CITY OF CARTERSVILLE,
GEORGIA; AND CITY OF TYBEE
ISLAND, GEORGIA, and All Other
Cities and Counties of Georgia
Similarly Situated,**

Plaintiffs,

**AIRBNB, INC. and
AIRBNB PAYMENTS, INC.,**

Defendants.

CIVIL ACTION FILE NO.:

COMPLAINT – CLASS ACTION

CLASS ACTION COMPLAINT

Come now City of Rome, Georgia; Hart County, Georgia; City of Cartersville, Georgia and City of Tybee Island, Georgia, and All Other Cities and Counties of Georgia Similarly Situated, Plaintiffs, by and through counsel, and file this their Complaint against Defendants AIRBNB, INC., and AIRBNB PAYMENTS, INC., (collectively “Defendants”), and state the following:

I. PARTIES

a) Plaintiffs

1.

Plaintiff City of Rome, Georgia (hereafter “Rome”) is a municipal corporation organized under the laws of the State of Georgia (as of 1847) and is the county seat of Floyd County.

2.

Plaintiff Hart County, Georgia (hereafter “Hart”) was created in 1853 from parts of Elbert and Franklin Counties.

3.

Plaintiff City of Cartersville, Georgia (hereinafter “Cartersville”) is a municipal corporation organized under the laws of the State of Georgia (as of 1850) and is the county seat of Bartow County.

4.

Plaintiff City of Tybee Island, Georgia (hereinafter “Tybee Island”) is a municipal corporation organized under the laws of the State of Georgia and is an island located in Chatham County, and was once known as Savannah Beach.

B. Defendants

5.

Defendants are commonly known as online travel companies and/or short-term rental companies, which market and sell or rent accommodations (including but not limited to rooms, apartments, condominiums and/or entire homes or

residences) over the internet within the State of Georgia.

6.

AIRBNB, INC. is a Delaware corporation with its principal place of business in San Francisco, California. AIRBNB, INC. may be served by and through the Georgia Secretary of State, as its statutory agent for service of process.

7.

AIRBNB PAYMENTS, INC. is a Delaware corporation with its principal place of business in San Francisco, California. AIRBNB PAYMENTS, INC. may be served through its registered agent, Corporation Service Company, 40 Technology Pkwy South, #300, Gwinnett, Norcross, GA 30092.

II. JURISDICTION AND VENUE

8.

All Defendants regularly transact business within and profit by reason of business within the State of Georgia, and the claims asserted herein arise from their business conducted within and relating to this State and within the cities and counties throughout the State. Defendants are thus subject to the personal jurisdiction of this Court.

9.

This Court possesses subject matter jurisdiction of the claims asserted herein

pursuant to 28 U.S.C. §1332 in that there is complete diversity of citizenship between Plaintiffs and Defendants and the amount in controversy exceeds the sum of \$75,000.00 exclusive of interest and costs. Furthermore, this case is brought as a class action and seeks more than \$5 million in damages such that jurisdiction is also proper under the 28 U.S.C. §1332(d).

10.

Venue is proper in this Court pursuant to 28 U.S.C. § 1391.

III. INTRODUCTION

11.

This action is one of central importance to Plaintiffs and to the integrity of the tax laws of the State of Georgia, including the applicable local ordinances at issue in this case. This action is brought to remedy violations of state law and corresponding local ordinances enacted pursuant thereto in connection with Defendants' misconduct in their failure to collect and/or remit taxes due and owing to the named Plaintiff cities and counties and other political subdivisions of the State of Georgia similarly situated. Defendants have failed and refused to comply with transient occupancy and/or excise taxes enacted by the Plaintiffs and the Plaintiff Class. Plaintiffs seek relief from the Defendants' direct and intentional violations and evasions of taxes due upon the short-term rental accommodations the

Defendants list and sell.

IV. COMMON ALLEGATIONS

12.

Defendants are online travel companies (hereinafter sometimes referred to collectively as “Short Term Rental Companies” or Online Travel Agencies (hereafter, STRCs). Generally, STRCs act as online sellers of short-term rental accommodations in premises owned by others (the “Hosts”) offered worldwide, nationwide, and within the State of Georgia to consumers for a profit. The STRCs provide various services in each rental transaction including, *inter alia*, collecting the price paid by the renter in consideration for occupation of the rental premises.

13.

As described by Defendant Airbnb, Inc: "The Airbnb Platform is an online marketplace that enables registered users (“**Members**”) and certain third parties who offer services (Members and third parties who offer services are “**Hosts**” and the services they offer are “**Host Services**”) to publish such Host Services on the Airbnb Platform (“**Listings**”) and to communicate and transact directly with Members that are seeking to book such Host Services (Members using Host Services are “**Guests**”). Host Services may include the offering of vacation or other properties for use (“**Accommodations**”),” Airbnb, Inc. “Terms of Service” §1.1

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