

**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

(emphasis as in original).

14.

Under the Defendants' business plan, the owners of the rental premises (the "Hosts") set a price for the rental accommodation (the "Listing Fee") together with any additional charges such as cleaning fees, security deposits and applicable taxes (collectively the "Total Fees"), which are agreed to be posted on the Defendants' web sites.

15.

Under Airbnb, Inc.'s agreement with its Hosts, the Hosts must also contract with Defendant Airbnb Payments, Inc., which actually collects and disburses the payments among the entities involved in the online rental transactions.

16.

To obtain a profit from this general business model, the Defendants charge both the Host and the rental consumer (the "Guest") a "Service Fee" for each transaction. In order to occupy the rental accommodation, the Guests must agree to pay the total price posted on the Airbnb website platform, which includes the Total Fees and Airbnb's fees to the Guest.

17.

For each rental transaction, Defendants are the sole interface between the Host

and Guest and bill and collect all monies paid by the Guest for the short-term rental. The Defendants then distribute a portion of the rental proceeds to the Host and retain the rest of the price paid by the Guest: “Your [the Host’s] Payout for a booking will be the Listing Fee less applicable Host Fees **and Taxes.**” Airbnb Payments, Inc. “Payment Terms of Service” §7.2.3 (bold emphasis added).

18.

The rooms, lodgings and/or accommodations marketed and sold by Defendants in Georgia (if occupied by the consumer for less than thirty (30) days of continuous occupancy) are “accommodations” subject to the taxation provisions of O.C.G.A. § 48-13-51, *et. seq.* and the local ordinances of Plaintiffs and the Plaintiff Class enacted pursuant thereto.

Occupancy Taxes

19.

Counties and cities in Georgia may impose excise taxes on the short-term rental of rooms, lodgings or accommodations in their jurisdictions at rates between 3 and 8 percent, as provided for in O.C.G.A. § 48-13-50 *et seq.* The amount of the transient occupancy and/or excise tax is correctly calculated as a percentage of the total price each consumer occupant pays for their accommodations. (Said taxes hereafter referred to as “Excise Taxes” or “Occupancy Taxes”).

20.

All of the Plaintiffs and members of Plaintiffs' proposed Plaintiffs' Class have enacted similar ordinances pursuant to O.C.G.A. § 48-13-50 *et seq.* imposing Occupancy Taxes on the short term rental of accommodations within their jurisdictions.

Rome Ordinances (For example)

21.

Article VII, Section 8-228 of the Code of the City of Rome, Georgia imposes a tax of “eight percent of the rent for every occupancy of a guest room in a hotel in the city.”

22.

Article VII, Section 8-226 defines “Rent” as “the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction therefrom whatsoever.” (emphasis added).

23.

Article VII, Section 8-229 further provides that “(a) Every operator maintaining a place of business in the city and renting guest rooms in the city shall

collect a tax of eight percent on the amount of rent from the occupant,” and that “(b) Such operator shall provide a receipt to each occupant to whom the tax is charged, showing the amount of rent and the amount of all taxes by category.” (Emphasis added).

Hart County Ordinances (For example)

24.

Similar to the Occupancy Tax imposed by the City of Rome, Hart County imposes a “tax of five percent of the rent for every occupancy of a guest room in a hotel in the unincorporated area of the county.” Article VII, Section 78-192.

25.

Coinciding with the City of Rome’s definition, Hart County defines “Rent” as “the consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, and also the amount for which credit is allowed by the operator to the occupant, without any deduction whatsoever.” Article VII, Section 78-191 (emphasis added).

Liability for Taxes

26.

The amount of Occupancy Tax that Hosts (and Defendants) are required to collect and remit to Plaintiff Class Members is independent of and in addition to any “sales and use” or other taxes required on lodging transactions.

27.

Under Georgia law, both the supplier of accommodations and the consumer of accommodations are liable for payment of Occupancy Taxes. O.C.G.A. §48-13-51 (a)(B)(i) and (ii).

28.

Hosts (and Defendants) are liable to the Plaintiffs and the Plaintiff Class for said Occupancy Taxes on the total amount collected for the short-term accommodations rental, whether they charge and collect said taxes from the occupier of the accommodations or not.

29.

In addition to the rental price of the accommodations, all Guests (except for enumerated exceptions) are also required to pay a tax. Georgia law defines the tax to be paid as “the debt of the person obtaining the room, lodging, or accommodation to the person or entity providing such room, lodging, or accommodation until it is

paid and shall be recoverable at law by the person or entity providing such room, lodging, or accommodation in the same manner as authorized for the recovery of other debts.” O.C.G.A. § 48-13-51 (a)(B)(ii).

Rental Transactions Conducted By Defendants

30.

In each rental transaction with Defendants, the consumer ("Guest") contractually agrees with Defendants that Defendants will collect from the Guest, at the time of booking the accommodation, the applicable Occupancy Tax due for rental of the accommodation. Specifically, the Guest and Defendants agree:

- a. “You may not use the Payment Services [of Defendants] except as authorized by United States law, the laws of the jurisdiction that is your country of residence, and any other applicable laws.” Airbnb Payments, Inc. “Payment Terms of Service” §1.4;
- b. “All applicable fees, including the Listing Fee, Security Deposit (if applicable), Guest Fee and any applicable Taxes¹ (collectively “**Total Fees**”) will be presented to you prior to booking a Listing. You [Guest] agree to pay the Total Fees for any booking requested in connection with your Airbnb

¹ "Taxes" is a defined term which specifically includes occupancy taxes. Airbnb, Inc. "Terms of Service" §13.1

Account. Airbnb “Terms of Service” §8.1.1 (underline emphasis added);

- c. “Airbnb will collect the Total Fees at the time of the booking request.” *Id.* §8.2;
- d. “Airbnb Payments will collect the Total Fees in the manner agreed between you [Guest] and Airbnb Payments via the Airbnb Platform.” Airbnb Payments, Inc. “Payment terms of Service” §8.1.; and
- e. “Each Purchasing Member [Guest] acknowledges and agrees that, . . . Airbnb Payments acts as the Providing Member’s [Host's] payment collection agent for the limited purpose of accepting payments from you on behalf of the Providing Member.” *Id.* §9.3.

31.

Similarly, the Hosts, by contract, appoint Defendants as their agents for collection and remittance of Occupancy Taxes in jurisdictions which levy such taxes and Defendants assume the role as the Host’s agents in the collection and remittance of Occupancy Taxes from consumers. The Defendants and Hosts agree:

- a. “You may not use the Payment Services [of Defendants] except as authorized by United States law, the laws of the jurisdiction that is your country of residence, and any other applicable laws.” Airbnb Payments, Inc. “Payment Terms of Service” §1.4;

- b. “Generally speaking, Airbnb Payments will collect the Total Fees from a Guest at the time the Guest’s booking request is accepted by the host, or at any other time mutually agreed between the Guest and Airbnb Payments.” *Id.* §7.1 (emphasis added);
- c. “Members [registered users of the Airbnb platform] and third parties who offer services are “**Hosts**” and the services they offer are “**Host Services**” Host Services may include the offering of vacation or other properties for use (“**Accommodations**”)” Airbnb Terms of Service §1.1 (bold as in original);
- d. “Each Member collecting payment for services provided via the Airbnb Platform (such as Host Services . . .) hereby appoints Airbnb Payments as the Providing Member’s [Host’s] payment collection agent solely for the limited purpose of accepting funds from Members purchasing such services. Airbnb Payments, Inc. “Payment Terms of Service” §9.1; and
- e. “Your [the Host’s] Payout for a booking will be the Listing Fee less applicable Host Fees and Taxes.” *Id.* §7.2.3. (Emphasis added).

32.

As a result these contractual agreements, Defendants currently collect occupancy taxes from consumers and remit them to appropriate governments in

forty-eight (48) of the states of the United States, plus the District of Columbia, Puerto Rico and the U.S. Virgin Islands. *See* Defendants' web page setting forth the jurisdictions in which they collect and remit taxes attached as Exhibit "A" hereto.

33.

In addition to the above contractual agreements and obligations requiring the collection of taxes in every online transaction on the Airbnb platform, Defendants, pursuant to their contracts with Hosts, have the absolute and sole ability to collect and remit Occupancy Taxes from or on behalf of Guests or Hosts if a jurisdiction "asserts Airbnb or Hosts have an Occupancy Tax collection and remittance obligation." Airbnb "Terms of Service" §13.4.

34.

Plaintiffs have repeatedly asserted that Defendants and their Guests and Hosts are obligated to collect and remit Occupancy Taxes for accommodation rentals in Plaintiffs jurisdictions and demanded that Defendants collect and remit Occupancy Taxes to Plaintiffs. Yet, Defendants have failed and refused to collect and remit the Occupancy Taxes owed to Plaintiffs and the Plaintiff Class.

35.

By letter of February 10, 2015, counsel for Plaintiffs made demand upon Defendants that they collect and remit the applicable excise taxes due Plaintiffs and

the Plaintiff Class. A true and correct copy of counsel's February 10, 2015 letter to Airbnb is attached hereto as Exhibit "B". Defendants refused the demand.

36.

By letters of letters of January 27, 2017 and January 23, 2019, demand was again made upon Airbnb to fulfil, its excise tax collection and remittance obligations to Plaintiffs. *See* true and correct copies of said demand letters attached hereto as Exhibits "C" and "D" respectively. Defendants have never responded to either demand.

37.

Through contract and by being the sole contact between the owners of the accommodations and the consumers, Defendants have inserted themselves into the tax collection process and stepped into the shoes of the accommodation owners.

38.

By entering into agreements with both the owners of Georgia short-term rental accommodations and the consumers occupying such Georgia accommodations and representing that Defendants will collect and are collecting applicable Occupancy Taxes due on such rentals, Defendants are bound and required to actually collect and remit appropriate Occupancy Taxes to Plaintiffs and members of the Plaintiff Class.

V. PLAINTIFF CLASS ALLEGATIONS

39.

Plaintiffs respectfully request that the Court certify their claims as a class action. This Complaint seeks relief for (1) Violation of O.C.G.A. § 48-13-50 *et seq.*; (2) Violation of county and municipal ordinances promulgated under O.C.G.A. § 48-13-50 *et seq.*; and (3) Violation of O.C.G.A. § 10-1-370 *et seq.* Further, Plaintiffs seek a declaratory judgment and injunctive relief requiring future compliance with the Occupancy Tax laws.

40.

Plaintiffs seek to certify a state-wide class of all Georgia cities, counties and governments who have enacted Occupancy Taxes on lodging.

41.

Plaintiffs bring this action pursuant to Rule 23 of the Federal Rules of Civil Procedure. The Class meets the prerequisites for the maintenance of a class action in that:

- a. The Class is so numerous that joinder of all Class members is impractical. Plaintiffs are informed and believe the practices complained of herein affect over one hundred counties and hundreds of municipalities and other government entities, although the exact

number and identities of the members of the Class are currently unknown to Plaintiffs, as the full scope and extent of the transactions within Georgia are not known [Georgia has 159 counties and over 600 cities];

- b. Nearly all factual, legal, and statutory relief issues that are raised in this Complaint are common to each of the members of the Class and apply uniformly to every member of the Class;
- c. The claims of the representative Plaintiffs are typical of the claims of each member of the Class. Plaintiffs, like all other members of the Class, sustain damages arising from Defendants' violations of law, including: (1) Violations of O.C.G.A. § 48-13-50 *et seq.*; (2) Violations of county and municipal ordinances promulgated under O.C.G.A. § 48-13-50 *et seq.*; and (3) Violations of O.C.G.A. § 10-1-370 *et seq.* The representative Plaintiffs and the members of the Class were and are similarly or identically harmed by the same unlawful, deceptive, unfair, systematic and pervasive pattern of misconduct;
- d. The representative Plaintiffs will fairly and adequately represent and protect the interests of the Class. There are no material conflicts between the claims of the representative Plaintiffs and the members of

the Class that would make a class certification inappropriate;

- e. The counsel selected to represent the Class will fairly and adequately protect the interests of the Class. They are experienced trial lawyers who have experience in complex litigation, including class actions and issues of collection of occupancy taxes, and are competent counsel for this class action litigation. Counsel for the Class will vigorously assert the claims of all members of the Class.
- f. Counsel for the Class have been appointed as Class Counsel in City of Rome, et al vs, Hotels.com, et al., USDC, NDGA, Rome Division, Case No. 4:05-CV-249-HLM, a similar excise tax case.

42.

This action is properly maintained as a class action in that common questions of law and fact exist as to the members of the Class and predominate over any questions affecting only individual members, and a class action is superior to other available methods for the fair and efficient adjudication of the controversy, including consideration of:

- a. The interests of the members of the Class in individually controlling the prosecution or defense of separate actions;
- b. The extent and nature of any other proceedings concerning the

controversy already commenced by or against members of the Class;

- c. The desirability or undesirability of concentrating the claims in a single forum; and
- d. The difficulties likely to be encountered in the management of a class action.

43.

Class action status is also appropriate pursuant to Rule 23(b)(2) because Defendants have acted in the same illegal manner with respect to all class members. Defendants have failed to collect and remit appropriate Occupancy Taxes as required by law to all Georgia cities, counties and governments who have enacted Occupancy Taxes on lodging.

44.

The class therefore seeks a declaratory judgment and injunctive relief requiring future compliance with the Occupancy Tax laws. Because the putative class challenges Defendants' conduct through declaratory and injunctive relief that would apply the same relief to every member of the class, certification under Rule 23(b)(2) is appropriate and necessary.

45.

Injunctive relief compelling Defendants to comply with all applicable Occupancy Tax laws will similarly protect each member of the class from being subjected to Defendants' unlawful failure to pay Occupancy Taxes. A declaration finding Defendants' business practices unlawful and deceptive and injunctive relief requiring future compliance with the Occupancy Tax laws would provide relief to every member of the class. Therefore, declaratory and injunctive relief with respect to the class as a whole is appropriate.

46.

The Plaintiffs contemplate the eventual issuance of notice to the proposed class members which would set forth the subject and nature of the instant action. The Defendants' own business records and electronic media can be utilized for the contemplated notices. To the extent that any further notices may be required, Plaintiffs contemplate the use of additional media and/or mailings.

47.

Among the numerous questions of law and fact common to the Class are:

- a. Whether Defendants have committed violations of O.C.G.A. § 48-13-50 *et seq.* and ordinances enacted pursuant thereto;
- b. Whether Defendants have committed violations of O.C.G.A. § 10-1-370 *et seq.*;

- c. Whether Plaintiffs and the Plaintiff Class are entitled to injunctive relief;
- d. The appropriate remedy for the Plaintiff Class; and
- e. Whether, and in what amount, the Plaintiff Class members are entitled to recover court costs and attorneys' fees.

VI. CAUSES OF ACTION

COUNT I: VIOLATIONS OF GEORGIA'S EXCISE TAX ON ROOMS, LODGINGS, AND ACCOMMODATIONS (O.C.G.A. § 48-13-50 *et seq.*)

48.

Plaintiffs incorporate each of the above allegations by reference as if fully rewritten herein.

49.

Plaintiffs and Class members are counties and municipalities, which are “authorized to levy certain excise taxes” and to pursue the collection of such taxes pursuant to O.C.G.A. § 48-13-50 *et seq.*

50.

Defendants have failed to collect and remit to Plaintiffs and the Class the amounts due and owing to them for Occupancy Taxes. For example, pursuant to

Article VII, Chapter 8, Section 228 of the Codified Ordinances of the City of Rome; Article VII, Chapter 78, Section 192 of the Codified Ordinances of Hart County; and all other similar ordinances, Plaintiffs and the Class are entitled to collect from Defendants the Excise Taxes owed and penalties and interest to be determined by and in accordance with these city and county ordinances.

51.

Defendants have further violated, and are currently violating, Georgia laws and ordinances by failing to properly identify, categorize, and quantify the Occupancy Taxes actually due and/or being paid by the occupant during accommodation purchasing transactions.

**COUNT II: VIOLATION OF GEORGIA'S UNIFORM DECEPTIVE
AND UNFAIR TRADE PRACTICES ACT**

52.

Plaintiffs incorporate each of the above allegations by reference as if fully rewritten herein.

53.

By entering into agreements with both the owners of Georgia short-term rental accommodations and the consumers occupying such Georgia accommodations and representing that Defendants will collect and are collecting

applicable Occupancy Taxes due on such rentals, and further actually collecting and remitting such taxes in virtually every other taxing jurisdiction in the nation other than Georgia,² Defendants have created and will continue to create confusion regarding the payment of taxes in the Georgia short-term rental market.

54.

Defendants engage in deceptive, unlawful, unfair, and fraudulent business acts and practices by misrepresenting to consumers and owners that Defendants are displaying and collecting Occupancy Taxes, which in fact Defendants do not display or collect. Defendants have created (and will continue to create) the likelihood of confusion with respect to the Occupancy Taxes due to the Plaintiff government recipients and the taxes being paid by lodging room consumers and owners.

55.

By engaging in the above-described acts and practices, Defendants have committed one or more acts of conducting consumer transactions in a deceptive, and unlawful manner within the meaning of O.C.G.A. § 10-1-372. Specifically, Defendants violated subsection 12 of that section, which makes unlawful “any other

² According to the Airbnb website, Hawaii is the only other jurisdiction besides Georgia for which Defendants are not actually collecting and remitting taxes from consumers. *See*, Exhibit “A” attached hereto.

conduct which similarly creates a likelihood of confusion or of misunderstanding.”

56.

Plaintiffs individually and on behalf of the Class seek a declaratory judgment declaring Defendants’ business practices illegal, deceptive, and unlawful and for restitution and all other relief allowed under Georgia law.

57.

The Georgia UDTPA is expressly intended to protect “persons” from potentially confusing or deceptive trade practices. The Georgia UDTPA expressly defines “persons” as follows: “‘Person’ means an individual, corporation, government, or governmental subdivision or agency, business trust, estate, trust, partnership, unincorporated association, two or more of any of the foregoing having a joint or common interest, or any other legal or commercial entity.” (emphasis added). Thus, Plaintiffs are “persons” “likely to damaged” by Defendants’ ongoing deceptive trade practices and ongoing deficient remittance of taxes.

58.

As provided by O.C.G.A. § 10-1-371, Plaintiffs and the Class seek an injunction against Defendants “under the principles of equity and on terms that the court considers reasonable. Proof of monetary damage, loss of profits, or intent to deceive is not required.”

59.

Defendants have willfully engaged in the trade practice knowing it to be deceptive. Pursuant to O.C.G.A. § 10-1-373 (b)(2), Plaintiffs are entitled to recover their reasonable attorneys' fees and expensed incurred herein.

COUNT III: DECLARATORY JUDGMENT

60.

Plaintiffs incorporate each of the above allegations by reference as if fully rewritten herein.

61.

Defendants have engaged in, and continue to engage in, deceptive, unlawful, and fraudulent business acts and practices, in violation of O.C.G.A. §§ 10-1-370 *et seq.*, and 48-13-50 *et seq.* by failing to remit taxes due and owing to the Plaintiffs and the Plaintiff Class, and by creating the likelihood of confusion and misunderstanding by unlawfully failing to identify and categorize the specific taxes being collected and paid.

62.

Plaintiffs, on behalf of the Class, seek a declaratory judgment against all Defendants finding Defendants' business practices unlawful and deceptive in violation of O.C.G.A. §§ 10-1-370 *et seq.* and 48-13-50 *et seq.*

63.

Further, Plaintiffs and the Class seek a declaratory judgment from the Court asking it to declare the rights and obligations of the Defendants with respect to the Plaintiffs relating to their tax obligations under the Georgia code sections cited herein and under related county and city ordinances.

64.

A justiciable controversy is stated herein concerning Excise Tax liability. Such a declaratory judgment is proper under O.C.G.A. § 9-4-1 *et seq.* and 28 U.S.C. §2201.

COUNT IV: INJUNCTIVE RELIEF

65.

Plaintiffs request that the Court enjoin Defendants from further, future violation of the all applicable Occupancy Tax laws and that Defendants be ordered to: (1) collect said taxes from the public to whom they sell accommodations; (2) identify, categorize and quantify to the required governmental entities the taxes due and being paid (3) and remit the taxes due to Plaintiffs and Plaintiff Class Members.

COUNT V: ATTORNEYS FEES

66.

Plaintiffs respectfully request, on behalf of themselves and the Class, that they recover all penalties, interest, and reasonable and necessary attorneys' fees they are entitled pursuant to O.C.G.A. §10-1-373 (b)(2).

67.

Plaintiffs respectfully request expenses of litigation to be paid by Defendants pursuant to O.C.G.A. § 13-6-11, because "Defendants have acted in bad faith, been stubbornly litigious, and caused the Plaintiffs unnecessary trouble and expense.

68.

Plaintiffs and the Plaintiff Class request both prejudgment and post-judgment interest at the maximum rate allowed by law.

**PRAYER FOR
RELIEF**

WHEREFORE, Plaintiffs, on behalf of themselves and the Plaintiff Class, request the following relief, and pray for the following judgment in their favor against Defendants:

- i. An order certifying this case as a class action against Defendants and appointing the named Plaintiffs and the undersigned counsel as

Representative of the Plaintiff Class;

- ii. For judgment against Defendants and in favor of Plaintiffs and the Class on all claims asserted in this Complaint;
- iii. For costs of suit incurred herein;
- iv. For prejudgment and post-judgment interest to the extent allowed by law;
- v. For penalties as allowed by law;
- vi. For declaratory judgment determining Defendants' business practices to be illegal, deceptive, unfair, and unlawful business practices;
- vii. For injunctive relief requiring Defendants' future compliance with the Excise Tax laws;
- viii. For reasonable attorneys' fees and expenses of litigation incurred herein
- ix. For such other and further relief as this Court may deem appropriate.

Plaintiffs hereby demand trial by jury on all issues.

Respectfully submitted this 31st day of January, 2020.

**BRINSON, ASKEW, BERRY, SEIGLER,
RICHARDSON & DAVIS, LLP**

P.O. Box 5007
Rome, GA 30162-5007
Phone: 706.291.8853
Facsimile: 706.234.3574
adavis@brinson-askew.com
fbeacham@brinson-askew.com
slucas@brinson-askew.com
lcarter@brinson-askew.com
smartin@brinson-askew.com

/s/ J. Anderson Davis
J. ANDERSON DAVIS
Georgia Bar No. 211077
/s/ A. Franklin Beacham III
A. FRANKLIN BEACHAM III
Georgia Bar No. 043743
/s/ Samuel L. Lucas
SAMUEL L. LUCAS
Georgia Bar No. 142305
/s/ Lee B. Carter
LEE B. CARTER
Georgia Bar No. 595903
/s/ Sarah C. Martin
SARAH C. MARTIN
Georgia Bar No. 440539

**LAMAR ARCHER & COFRIN,
LLP**

260 Peachtree Street NW
Suite 2700
Atlanta, GA 30303
Phone: 404.577.1777
Facsimile: 404.419.2978
relamar@laclaw.net

/s/ Robert C. Lamar
ROBERT C. LAMAR
Georgia Bar No. 431175

P.O. Box 1024
Cartersville, GA 30120
Phone: 770.386.1116
Facsimile: 770.382.7484

ARCHER & LOVELL, P.C.

/s/ David G. Archer
DAVID G. ARCHER
Georgia Bar No. 021100

P.O. Box 870
Hartwell, GA 30643
Phone: 706.376.5418
Facsimile: 706.376.5416

THE GORDON LAW FIRM

/s/ Walter J. Gordon
WALTER J. GORDON
Georgia Bar No. 302488

Attorneys for Plaintiffs

Exhibit “A”

EXCERPTS FROM "TERMS OF SERVICE"

HIGHLIGHTS AND COMMENTS IN RED BY RCL

DISCLAIMERS

Section 1. Scope of Services

Section 1.2 -- Airbnb is not acting as an agent in any capacity for any Member, except as specified in the [Payments Terms](#).

1.4 If you choose to use the Airbnb Platform as a Host or Co-Host (as defined below), your relationship with Airbnb is limited to being an independent, third-party contractor, and not an employee, agent, joint venturer or partner of Airbnb for any reason, and you act exclusively on your own behalf and for your own benefit, and not on behalf, or for the benefit, of Airbnb. Airbnb does not, and shall not be deemed to, direct or control you generally or in your performance under these Terms specifically, including in connection with your provision of the Host Services.

6. Service Fees

6.1 Airbnb may charge fees to Hosts ("**Host Fees**") and/or Guests ("**Guest Fees**") (collectively, "**Service Fees**") in consideration for the use of the Airbnb Platform. More information about when Service Fees apply and how they are calculated can be found on our [Service Fees page](#).

6.2 Any applicable **Service Fees (including any applicable Taxes)** will be displayed to a Host or Guest prior to publishing or booking a Listing. Airbnb reserves the right to change the Service Fees at any time, and will provide Members adequate notice of any fee changes before they become effective.

6.3 You are responsible for paying any Service Fees that you owe to Airbnb. **The applicable Service Fees (including any applicable Taxes) are collected by Airbnb Payments.** Airbnb Payments will deduct any Host Fees from the Listing Fee before remitting the payout to the Host. Any Guest Fees are included in the Total Fees collected by Airbnb Payments. Except as otherwise provided on the Airbnb Platform, Service Fees are non-refundable.

7. Terms specific for Hosts

7.1 Terms applicable to all Listings

7.1.2 You are solely responsible for setting a price (including any Taxes if applicable, or charges such as cleaning fees) for your Listing ("**Listing Fee**"). Once a Guest requests a booking of your Listing, you may not request that the Guest pays a higher price than in the booking request.

8. Terms specific for Guests

8.1 Terms applicable to all bookings

8.1.1 Subject to meeting any requirements (such as completing any verification processes) set by Airbnb and/or the Host, you can book a Listing available on the Airbnb Platform by following the respective booking process. **All applicable fees**, including the Listing Fee, Security Deposit (if applicable), Guest Fee **and any applicable Taxes** (collectively, "**Total Fees**") **will be presented to you prior to booking a Listing**. You agree to pay the Total Fees for any booking requested in connection with your Airbnb Account.

8.1.2 Upon receipt of a booking confirmation from Airbnb, a legally binding agreement is formed between you and your Host, subject to any additional terms and conditions of the Host that apply, including in particular the applicable cancellation policy and any rules and restrictions specified in the Listing. **Airbnb Payments will collect the Total Fees at the time of the booking request or upon the Host's confirmation pursuant to the Payments Terms**. For certain bookings, Guests may be required to pay or have the option to pay in multiple installments.

13. Taxes

13.1 As a Host you are solely responsible for determining your obligations to report, collect, remit or include in your Listing Fees any applicable VAT or other indirect sales taxes, occupancy tax, tourist or other visitor taxes or income taxes ("**Taxes**").

13.2 **Tax regulations may require us to collect appropriate Tax information from Hosts, or to withhold Taxes from payouts to Hosts, or both**. If a Host fails to provide us with documentation that we determine to be sufficient to alleviate our obligation (if any) to withhold Taxes from payouts to you, we reserve the right to freeze all payouts, withhold such amounts as required by law, or to do both, until resolution.

13.3 **You understand that any appropriate governmental agency, department and/or authority ("Tax Authority") where your Accommodation is located may require Taxes to be collected from Guests or Hosts on Listing Fees, and to be remitted to the respective Tax Authority. The laws in jurisdictions may vary, but these Taxes may be required to be collected and remitted as a percentage of the Listing Fees set by Hosts, a set amount per day, or other variations, and are sometimes called "transient occupancy taxes," "hotel taxes," "lodging taxes," "city taxes," "room taxes" or "tourist taxes" ("Occupancy Taxes")**.

13.4 **In certain jurisdictions, Airbnb may decide in its sole discretion to facilitate collection and remittance of Occupancy Taxes from or on behalf of Guests or Hosts, in accordance these Terms ("Collection and Remittance") if such jurisdiction asserts Airbnb or Hosts have an Occupancy Tax collection and remittance obligation. In any jurisdiction in which we decide to facilitate direct Collection and Remittance, you hereby instruct and authorize Airbnb (via Airbnb Payments) to collect Occupancy Taxes from Guests on the Host's behalf at the time Listing Fees are collected, and to remit such Occupancy Taxes to the Tax Authority. The amount of Occupancy Taxes, if any, collected and remitted by Airbnb will be visible to and separately stated to both Guests and Hosts on their respective transaction documents. Where Airbnb is facilitating Collection and Remittance, Hosts are not permitted to collect any Occupancy Taxes being collected by Airbnb relating to their Accommodations in that jurisdiction.**

13.5 **You agree that any claim or cause of action relating to Airbnb's facilitation of Collection and Remittance of Occupancy Taxes shall not extend to any supplier or vendor that may be used by Airbnb in connection with facilitation of Collection and Remittance, if any. Guests and Hosts agree that we may seek additional amounts from you in the event that the Taxes collected and/or remitted are insufficient to fully discharge your obligations to the Tax Authority, and agree that your sole remedy for Occupancy Taxes collected is a refund of**

Occupancy Taxes collected by Airbnb from the applicable Tax Authority in accordance with applicable procedures set by that Tax Authority.

13.6 Airbnb reserves the right, with prior notice to Hosts, to cease the Collection and Remittance in any jurisdiction for any reason at which point Hosts and Guests are once again solely responsible and liable for the collection and/or remittance of any and all Occupancy Taxes that may apply to Accommodations in that jurisdiction.

21. Applicable Law and Jurisdiction

21.1 If your Country of Residence is the United States, these Terms will be interpreted in accordance with the laws of the State of California and the United States of America, without regard to conflict-of-law provisions.

THIS IS A SEPARATE AGREEMENT WITH Airbnb SUBSIDIARY

Payments Terms of Service

Please read these Payments Terms of Service carefully as they contain important information about your legal rights, remedies and obligations. By using the Payment Services, you agree to comply with and be bound by these Payments Terms of Service.

Last Updated: November 9, 2018

If your Country of Residence is the United States, you are contracting with Airbnb Payments US, a subsidiary of Airbnb, Inc.

7. Financial Terms for Hosts

7.1 Generally

Generally speaking, **Airbnb Payments will collect the Total Fees from a Guest at the time the Guest's booking request is accepted by the host, or at any other time mutually agreed between the Guest and Airbnb Payments.**

All applicable fees, including the Listing Fee, Security Deposit (if applicable), Guest Fee and any applicable Taxes (collectively, "Total Fees") will be presented to you prior to booking a Listing. FROM "TERMS OF SERVICE"

8. Financial Terms for Guests

8.1 You authorize Airbnb Payments to charge your Payment Method the Total Fees for any booking requested in connection with your Airbnb Account. Airbnb Payments will collect the Total Fees in the manner agreed between you and Airbnb Payments via the Airbnb Platform. Airbnb Payments will generally collect the Total Fees after the Host accepts your booking request.

9. Appointment of Airbnb Payments as Limited Payment Collection Agent

9.1 Each Member collecting payment for services provided via the Airbnb Platform (such as Host Services, Co-Host Services, or certain transactions facilitated through the Resolution Center) (“**Providing Member**”) hereby appoints Airbnb Payments as the Providing Member’s payment collection agent solely for the limited purpose of accepting funds from Members purchasing such services (“**Purchasing Members**”).

9.2 Each Providing Member agrees that payment made by a Purchasing Member through Airbnb Payments, shall be considered the same as a payment made directly to the Providing Member, and the Providing Member will provide the purchased services to the Purchasing Member in the agreed-upon manner as if the Providing Member has received the payment directly from the Purchasing Member. Each Providing Member agrees that Airbnb Payments may refund the Purchasing Member in accordance with the Airbnb Terms. Each Providing Member understands that Airbnb Payments’ obligation to pay the Providing Member is subject to and conditional upon successful receipt of the associated payments from Purchasing Members. Airbnb Payments guarantees payments to Providing Members only for such amounts that have been successfully received by Airbnb Payments from Purchasing Members in accordance with these Payments Terms. In accepting appointment as the limited payment collection agent of the Providing Member, Airbnb Payments assumes no liability for any acts or omissions of the Providing Member.

9.3 Each Purchasing Member acknowledges and agrees that, notwithstanding the fact that Airbnb Payments is not a party to the agreement between you and the Providing Member, Airbnb Payments acts as the Providing Member’s payment collection agent for the limited purpose of accepting payments from you on behalf of the Providing Member. Upon your payment of the funds to Airbnb Payments, your payment obligation to the Providing Member for the agreed upon amount is extinguished, and Airbnb Payments is responsible for remitting the funds to the Providing Member in the manner described in these Payments Terms, which constitute Airbnb Payments’ agreement with the Purchasing Member. In the event that Airbnb Payments does not remit any such amounts, the Providing Member will have recourse only against Airbnb Payments and not the Purchasing Member directly.

10.2 Payment Authorizations

You authorize Airbnb Payments to collect from you amounts due pursuant to these Payment Terms or the Airbnb Terms. Specifically, you authorize Airbnb Payments to collect from you:

- Any amount due to Airbnb (e.g., as a result of your bookings, Booking Modifications, cancellations, or other actions as a Guest, Co-Payer, Host or Co-Host or user of the Airbnb Platform), including reimbursement for costs prepaid by Airbnb on your behalf, by charging any Payment Method on file in your Airbnb Account (unless you have previously removed the authorization to charge such Payment Method(s)) or by withholding such amounts from your future Payouts. Any funds collected by Airbnb Payments will setoff the amount owed by you to Airbnb and extinguish your obligation to Airbnb.
- Any amount due to a Providing Member from a Purchasing Member which Airbnb collects as the Providing Member’s payment collection agent as further set out in Section 9 above.
- Taxes, where applicable and as set out in the Airbnb Terms.

21. Applicable Law and Jurisdiction

- 21.1 If you are contracting with Airbnb Payments US, these Payments Terms will be interpreted in accordance with the laws of the State of California and the United States of America, without regard to conflict-of-law provisions.

25. Contacting Airbnb Payments

You may contact Airbnb Payments regarding the Payment Services using the information below:

Entity

Airbnb Payments, Inc.

Contact Information

999 Brannan Street, 4th Floor

San Francisco, CA 94103

United States of America

+1 855 424 7262.

Exhibit “B”

Brinson Askew Berry
BRINSON, ASKEW, BERRY, SEIGLER, RICHARDSON & DAVIS, LLP
Attorneys at Law

J. Anderson Davis
706.295.0566
adavis@brinson-askew.com

*Via Certified Mail Return Receipt No. 71791000164927038289
and First Class Mail*

February 10, 2015

Airbnb, Inc.
Messrs. Brian Chesky and Nathan Blecharczyk
888 Brannon Street, 4th Floor
San Francisco, CA 94107

**Re: Hotel/Motel Taxes
Cities and Counties in the State of Georgia**

Dear Mr. Chesky and Mr. Blecharczyk:

This firm and the undersigned are counsel of record for the Plaintiff Class of cities and counties in Georgia regarding collection of hotel excise taxed from online travel companies. *City of Rome, et al. v. Hotels.com, LP, et al*, United States District Court, Northern District of Georgia Rome Division, Civil Action File No.: 4:05-CV-249-HLM. Each Georgia county and municipality class member has been authorized to levy certain excise taxes. Hotel/Motel taxes are such excise taxes and have been imposed, levied, and are to be collected upon the furnishing for value to the public any room or rooms, lodgings, or accommodations furnished by any person or legal entity. Airbnb, Inc. ("Your Company") has been identified as operating an online community marketplace for people to list, discover, and book accommodations in Georgia online or from a mobile phone.

In *City of Atlanta v. Hotels.com*, 289 Ga. 323 (2011), the Georgia Supreme Court held that the occupancy tax is to be applied to the room rate charged to customers by companies such as yours are that such companies are required to collect and remit such taxes to each governmental entity imposing an excise tax. It is our understanding that your company collects certain excise taxes in this State, but has not remitted such taxes to the cities and counties in Georgia as required by law.

Demand is hereby made upon Your Company to remit any and all hotel/motel taxes for accommodations provided in cities and counties in the State of Georgia from May 16, 2011, when the Supreme Court of Georgia established the duty to do so.

318645

U.S. Mail P.O. Box 5007, Rome, GA 30162-5007 | Overnight Delivery 615 West First Street, Rome, GA 30161
706.291.8853 (T) | 1.800.201.7166 | 706.234.3574 (F) | Brinson-Askew.com

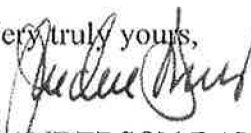
Airbnb, Inc.
Messrs. Brian Chesky and Nathan Blecharczyk
February 10, 2015
Page Two

Your Company may join in remitting those taxes in the same manner that Hotels.com, Expedia, Travelocity, Priceline, and Orbitz (collectively, the "Online Travel Companies" or "OTCs") do — by way of a mechanism established in *City of Rome, et al. v. Hotels.com, LP, et al*, United States District Court, Northern District of Georgia Rome Division, Civil Action File No.: 4:05-CV-249-HLM. Attached is a list of cities and counties and their current excise tax rates. In so doing, taxes would be due from May 16, 2011 when the Georgia Supreme Court held that the occupancy tax applied to the room rate charged to customers. *City of Atlanta v. Hotels.com*, 289 Ga. 323 (2011).

The Online Travel Companies, pursuant to the *City of Rome* case, remit payment to the Class Administrator, the undersigned, on a monthly basis. You are hereby invited to join with the other Online Travel Companies to begin to remit hotel/motel taxes accordingly. If you choose not to do so, demand is hereby made for you to begin remitting payments in some other manner.

Please govern yourself accordingly and feel free to contact the undersigned to discuss this matter in greater detail.

Very truly yours,



J. ANDERSON DAVIS

JAD/cmr
Enclosure

Exhibit “C”

Brinson Askew Berry
BRINSON, ASKEW, BERRY, SIGLER, RICHARDSON & DAVIS, LLP

Attorneys at Law

J. Anderson Davis
706.295.0566
adavis@brinson-askew.com

January 27, 2017

Via e-mail daniel.rygorsky@skadden.com

Mr. Daniel M. Rygorsky
SKADDEN, ARPS, SLATE, MEAGER & FLOM, LLP
300 South Grand Avenue
Los Angeles, CA 90071-3144

**Re: AIRBNB, Inc./Hotel/Motel Taxes
Cities and Counties in the State of Georgia**

Dear Mr. Rygorsky:

We have been requested to follow up with you on the status of the AIRBNB and the payment of taxes to cities and counties in the State of Georgia. A demand letter was first made February 10, 2015 and in October 2015 we had a telephone conversation and I forwarded you a letter outlining that AIRBNB had injected itself into the hotel-motel taxes and as such, collections would be appropriate.

Since the 2011 decision involving the *City of Atlanta v. Online Travel Companies*, AIRBNB would be on notice and subject to collection and remitting for any and all taxes owed to cities and counties in Georgia. We are aware that AIRBNB has entered into agreements with numerous countries, states and cities and counties. I am enclosing a copy of the demand letter written February 10, 2015 as well correspondence from October 24, 2015. Please contact me as soon as possible to resolve this matter.

I look forward to hearing from you very soon.

Kind regards.

Very truly yours,

J. ANDERSON DAVIS
Class Administrator and
Attorneys for Plaintiffs in the Class Action

JAD/cmr
Enclosures

Exhibit “C”

Brinson Askew Berry
BRINSON, ASKEW, BERRY, SIGLER, RICHARDSON & DAVIS, LLP

Attorneys at Law

J. Anderson Davis
706.295.0566
adavis@brinson-askew.com

January 27, 2017

Via e-mail daniel.rygorsky@skadden.com

Mr. Daniel M. Rygorsky
SKADDEN, ARPS, SLATE, MEAGER & FLOM, LLP
300 South Grand Avenue
Los Angeles, CA 90071-3144

**Re: AIRBNB, Inc./Hotel/Motel Taxes
Cities and Counties in the State of Georgia**

Dear Mr. Rygorsky:


We have been requested to follow up with you on the status of the AIRBNB and the payment of taxes to cities and counties in the State of Georgia. A demand letter was first made February 10, 2015 and in October 2015 we had a telephone conversation and I forwarded you a letter outlining that AIRBNB had injected itself into the hotel-motel taxes and as such, collections would be appropriate.

Since the 2011 decision involving the *City of Atlanta v. Online Travel Companies*, AIRBNB would be on notice and subject to collection and remitting for any and all taxes owed to cities and counties in Georgia. We are aware that AIRBNB has entered into agreements with numerous countries, states and cities and counties. I am enclosing a copy of the demand letter written February 10, 2015 as well correspondence from October 24, 2015. Please contact me as soon as possible to resolve this matter.

I look forward to hearing from you very soon.

Kind regards.

Very truly yours,


J. ANDERSON DAVIS
Class Administrator and
Attorneys for Plaintiffs in the Class Action

JAD/cmr
Enclosures

JS 44 (Rev. 09/19)

CIVIL COVER SHEET

The JS 44 civil cover sheet and the information contained herein neither replace nor supplement the filing and service of pleadings or other papers as required by law, except as provided by local rules of court. This form, approved by the Judicial Conference of the United States in September 1974, is required for the use of the Clerk of Court for the purpose of initiating the civil docket sheet. (SEE INSTRUCTIONS ON NEXT PAGE OF THIS FORM.)

I. (a) PLAINTIFFS
 City of Rome, Georgia; Hart County, Georgia; City of Cartersville, Georgia; and City of Tybee Island, Georgia.

(b) County of Residence of First Listed Plaintiff Floyd
 (EXCEPT IN U.S. PLAINTIFF CASES)

(c) Attorneys (Firm Name, Address, and Telephone Number)
 J. Anderson Davis
 Brinson, Askew, Berry, Seigler, Richardson & Davis, LLP
 615 West First Street, P.O. Box 5007, Rome, GA 30162; (706) 291-8853

DEFENDANTS
 AIRBNB, Inc. and AIRBNB Payments, Inc.

County of Residence of First Listed Defendant _____
 (IN U.S. PLAINTIFF CASES ONLY)

NOTE: IN LAND CONDEMNATION CASES, USE THE LOCATION OF THE TRACT OF LAND INVOLVED.

Attorneys (If Known)

II. BASIS OF JURISDICTION (Place an "X" in One Box Only)

1 U.S. Government Plaintiff

2 U.S. Government Defendant

3 Federal Question (U.S. Government Not a Party)

4 Diversity (Indicate Citizenship of Parties in Item III)

III. CITIZENSHIP OF PRINCIPAL PARTIES (Place an "X" in One Box for Plaintiff and One Box for Defendant)

	PTF	DEF		PTF	DEF
Citizen of This State	<input checked="" type="checkbox"/> 1	<input type="checkbox"/> 1	Incorporated or Principal Place of Business In This State	<input type="checkbox"/> 4	<input type="checkbox"/> 4
Citizen of Another State	<input type="checkbox"/> 2	<input type="checkbox"/> 2	Incorporated and Principal Place of Business In Another State	<input type="checkbox"/> 5	<input checked="" type="checkbox"/> 5
Citizen or Subject of a Foreign Country	<input type="checkbox"/> 3	<input type="checkbox"/> 3	Foreign Nation	<input type="checkbox"/> 6	<input type="checkbox"/> 6

IV. NATURE OF SUIT (Place an "X" in One Box Only)

CONTRACT	TORTS	FORFEITURE/PENALTY	BANKRUPTCY	OTHER STATUTES	
<input type="checkbox"/> 110 Insurance <input type="checkbox"/> 120 Marine <input type="checkbox"/> 130 Miller Act <input type="checkbox"/> 140 Negotiable Instrument <input type="checkbox"/> 150 Recovery of Overpayment & Enforcement of Judgment <input type="checkbox"/> 151 Medicare Act <input type="checkbox"/> 152 Recovery of Defaulted Student Loans (Excludes Veterans) <input type="checkbox"/> 153 Recovery of Overpayment of Veteran's Benefits <input type="checkbox"/> 160 Stockholders' Suits <input checked="" type="checkbox"/> 190 Other Contract <input type="checkbox"/> 195 Contract Product Liability <input type="checkbox"/> 196 Franchise	PERSONAL INJURY <input type="checkbox"/> 310 Airplane <input type="checkbox"/> 315 Airplane Product Liability <input type="checkbox"/> 320 Assault, Libel & Slander <input type="checkbox"/> 330 Federal Employers' Liability <input type="checkbox"/> 340 Marine <input type="checkbox"/> 345 Marine Product Liability <input type="checkbox"/> 350 Motor Vehicle <input type="checkbox"/> 355 Motor Vehicle Product Liability <input type="checkbox"/> 360 Other Personal Injury <input type="checkbox"/> 362 Personal Injury - Medical Malpractice	PERSONAL INJURY <input type="checkbox"/> 365 Personal Injury - Product Liability <input type="checkbox"/> 367 Health Care/ Pharmaceutical Personal Injury Product Liability <input type="checkbox"/> 368 Asbestos Personal Injury Product Liability PERSONAL PROPERTY <input type="checkbox"/> 370 Other Fraud <input type="checkbox"/> 371 Truth in Lending <input type="checkbox"/> 380 Other Personal Property Damage <input type="checkbox"/> 385 Property Damage Product Liability	<input type="checkbox"/> 625 Drug Related Seizure of Property 21 USC 881 <input type="checkbox"/> 690 Other LABOR <input type="checkbox"/> 710 Fair Labor Standards Act <input type="checkbox"/> 720 Labor/Management Relations <input type="checkbox"/> 740 Railway Labor Act <input type="checkbox"/> 751 Family and Medical Leave Act <input type="checkbox"/> 790 Other Labor Litigation <input type="checkbox"/> 791 Employee Retirement Income Security Act IMMIGRATION <input type="checkbox"/> 462 Naturalization Application <input type="checkbox"/> 465 Other Immigration Actions	<input type="checkbox"/> 422 Appeal 28 USC 158 <input type="checkbox"/> 423 Withdrawal 28 USC 157 PROPERTY RIGHTS <input type="checkbox"/> 820 Copyrights <input type="checkbox"/> 830 Patent <input type="checkbox"/> 835 Patent - Abbreviated New Drug Application <input type="checkbox"/> 840 Trademark SOCIAL SECURITY <input type="checkbox"/> 861 HIA (1395ff) <input type="checkbox"/> 862 Black Lung (923) <input type="checkbox"/> 863 DIWC/DIWW (405(g)) <input type="checkbox"/> 864 SSID Title XVI <input type="checkbox"/> 865 RSI (405(g)) FEDERAL TAX SUITS <input type="checkbox"/> 870 Taxes (U.S. Plaintiff or Defendant) <input type="checkbox"/> 871 IRS—Third Party 26 USC 7609	<input type="checkbox"/> 375 False Claims Act <input type="checkbox"/> 376 Qui Tam (31 USC 3729(a)) <input type="checkbox"/> 400 State Reapportionment <input type="checkbox"/> 410 Antitrust <input type="checkbox"/> 430 Banks and Banking <input type="checkbox"/> 450 Commerce <input type="checkbox"/> 460 Deportation <input type="checkbox"/> 470 Racketeer Influenced and Corrupt Organizations <input type="checkbox"/> 480 Consumer Credit (15 USC 1681 or 1692) <input type="checkbox"/> 485 Telephone Consumer Protection Act <input type="checkbox"/> 490 Cable/Sat TV <input type="checkbox"/> 850 Securities/Commodities/Exchange <input type="checkbox"/> 890 Other Statutory Actions <input type="checkbox"/> 891 Agricultural Acts <input type="checkbox"/> 893 Environmental Matters <input type="checkbox"/> 895 Freedom of Information Act <input type="checkbox"/> 896 Arbitration <input type="checkbox"/> 899 Administrative Procedure Act/Review or Appeal of Agency Decision <input type="checkbox"/> 950 Constitutionality of State Statutes

V. ORIGIN (Place an "X" in One Box Only)

1 Original Proceeding 2 Removed from State Court 3 Remanded from Appellate Court 4 Reinstated or Reopened 5 Transferred from Another District (specify) 6 Multidistrict Litigation - Transfer 8 Multidistrict Litigation - Direct File

VI. CAUSE OF ACTION

Cite the U.S. Civil Statute under which you are filing (Do not cite jurisdictional statutes unless diversity):
28 USC 1332

Brief description of cause:
Recover taxes and declaratory judgment for payment of taxes

VII. REQUESTED IN COMPLAINT: CHECK IF THIS IS A CLASS ACTION UNDER RULE 23, F.R.Cv.P. DEMAND \$ _____ CHECK YES only if demanded in complaint: JURY DEMAND: Yes No

VIII. RELATED CASE(S) IF ANY (See instructions): JUDGE Harold L. Murphy DOCKET NUMBER 4:05CV249-HLM (closed)

DATE 01/31/2020 SIGNATURE OF ATTORNEY OF RECORD 

FOR OFFICE USE ONLY

RECEIPT # _____ AMOUNT _____ APPLYING IFP _____ JUDGE _____ MAG. JUDGE _____

ClassAction.org

This complaint is part of ClassAction.org's searchable class action lawsuit database and can be found in this post: [Class Action Claims Airbnb Refused to Pay Occupancy Taxes in Georgia](#)
