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INTEGRITY CUSTOMER SERVICE ACCOUNTABILITY TEAMWORK INNOVATION PASSION

Hotel/Motel Transient Occupancy Tax Waiver Exemption Claim for Government Agencies

Name: _____

Title: _____

Employed by: _____

Hotel/Motel: _____

Location: _____

Arrival: _____

Departure: _____

This is to certify that I, the undersigned, am a representative or employee of the school district indicated above. The district is an agency of the state of California. The charges for the occupancy at the above establishment on the dates set forth have been, or will be, paid for by such governmental agency, and such charges are incurred in the performance of my official duties as a representative or employee of the above-noted governmental agency.

I hereby declare under penalty of perjury that the foregoing statements are true and correct.

Signature of Employee

Date

INSTRUCTIONS TO EMPLOYEE: Please complete this form and present it to the hotel/motel at the time of registration or reservation, if prepaid.

INSTRUCTIONS TO HOTEL/MOTEL: Please retain this form for your files in order to substantiate your tax report.

The following was reported by School Services of California in the Fiscal Report Volume 22, No. 6, for Publication March 22, 2002:

Ask SSC...

How Do We Claim the Transient Occupancy Tax Exemption?

Q. A few years back, School Services wrote a *Fiscal Report* article stating that school agencies are exempt from paying the transient occupancy tax (TOT) on hotel and motel bills. We are interested in pursuing this exemption to save our district some money, but we don't know how to claim it. When registering at a hotel for a conference recently, the hotel registration clerk said we needed some type of proof that we worked for a government agency before the hotel could waive the charge. What proof were they referring to, and what procedures should we follow in the future to avoid paying TOT?

A. When registering for a room, you need to provide the clerk with a completed and signed "Hotel/Motel Transient occupancy Tax Waiver Exemption Claim for Government Agency". By completing and signing the form, you certify that you are an official representative of a government agency that is paying for the accommodations. The hotel will keep the completed form on file to support its waiver of the tax.

TOT rates vary from city to city, and certain cities do not exempt local government employees from TOT, even when traveling on official business. A May 7, 1992, California Attorney General's opinion concludes that only by local city ordinance are governmental agencies exempt from paying TOT. For example, the cities of San Diego and Burlingame are among those that do not allow exemptions. Sacramento does allow the exemption, and the rate is 12% of the room rate. Exemption from the tax can add up to considerable savings for your school agency. Therefore, make certain all school employees use this form when registering for the overnight accommodations on official business.

-- Curt Pollock