



TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

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Dan McAllister
Treasurer-Tax Collector



TRANSIENT OCCUPANCY TAX EXEMPTION FORM

The San Diego County Transient Occupancy Tax (TOT) Ordinance Section 22.204 states that no tax shall be due for hotel occupancy for the exemptions listed below. This Exemption Form is to be kept with the operator and made available for inspection by the Treasurer Tax Collector Sec. 22.211. **Prior to completing this exemption form read the attached Instructions thoroughly.** By signing this Exemption Form you declare under penalty of perjury that the information in this form is true and correct.

Certificate Number: _____

Establishment Name: _____

Establishment Address: _____

TO BE COMPLETED BY OCCUPANT

Check one of the appropriate reasons for the exemption (a, b, c, d, e or f):

- (a) Person not subject to TOT tax;
- (b) Federal or State Officer;
- (c) Foreigner treaty exemption;

Governmental Agency Name: _____

Address of Home Office: _____

Agency Phone Number: _____ Date: _____

Date(s) of Occupancy: _____ Total Rent Charged: _____

Occupant Name: _____ Signature: _____

- (d) Regular room rent is \$4.00 or less;
- (e) Qualified complimentary room;
- (f) Guest stays of over 30 days.

Name of Occupant (print): _____

Address: _____

Room No. _____ Room Rate: _____ Period of Residency: (to) _____ (from) _____

Signature: _____ Date: _____

TO BE COMPLETED BY OPERATOR

Validated by: _____ Signature: _____
(Print name of establishment representative) *(Signature of establishment representative)*

INSTRUCTIONS

By choosing exemption (a), (b) or (c) you are declaring under penalty of perjury that you are an employee or representative of the governmental agency indicated on the Transient Occupancy Tax Exemption Form; and that the charges for occupancy at the above named establishment on the date(s) set forth herewith have been, or will be, paid by such governmental agency; and that such charges were incurred in the performance of your official duties for said agency.

Note: Operators or representatives of the “living space” establishment shall not accept this certificate without photo of identification and appropriate credentials from the government agency shown above. A separate exemption certificate is required for each period of occupancy and for each representative.

Exemption (a): By any person as to whom, or any occupancy as to which, it is beyond the power of the County to impose the tax Sec. 22.204;

Exemption (b): By any Federal or State of California officer or employee on official business;

Exemption (c): By any foreign government officer or employee exempt under Federal law or International treaty;

By choosing exemption (d), (e) or (f) you are declaring under penalty of perjury that the information in this form is true and correct.

Exemption (d): Where the regular rent is at the rate of four dollars per day or less;

Exemption (e): By any person who receives a free or complimentary room where the only consideration the operator receives is publicity value for the hotel;

Exemption (f): By any persons occupying a space in an establishment for a period greater than 30 days so long as the person enters into a written agreement, on a date within the first 30 days, with the operator of the establishment acknowledging a stay of greater than 30 days.