



Imperial Community College District
www.imperial.edu

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

Name:

Title:

Employed by: Imperial Community College District
380 E. Aten Road
Imperial, CA 92251

Motel/Hotel:

Location:

Arrival:

Departure:

This is to verify that I, the undersigned, am an officer or employee of the school district indicated above. The district is a political subdivision 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 by such governmental agency, and such charges are incurred in the performance of my official duties as an officer or employee of that same agency.

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

Signature:

Date:

CALIFORNIA TRANSIT OCCUPANCY TAX EXEMPTIONS:

No tax shall be imposed upon: (a) any person as to whom, or any occupancy as to which, it is beyond the power of the city or county to impose the tax herein provided; (b) any federal, State of California, or Political Subdivision of the State officer or employee when on official business; (c) any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty.

No exemption shall be granted except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the tax administrator.

INSTRUCTIONS TO EMPLOYEE:

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

NOTE: Hotel may request our employee to complete their hotel tax waiver form. Inquire at check-in desk when registering.

INSTRUCTIONS TO HOTEL/MOTEL:

Please retain this form for your files in order to substantiate your tax report.

Imperial Community College District is an agency of the California government. The law allows State government agency workers who travel and must stay in hotels while on agency business to be exempt from local transient tax. This occupancy tax, assessed by hotels, is basically the visitor taxes collected and used for improving and promoting in the county. The tax can range from possibly just a couple percent upwards to 12%+ of the room rate.

Hotels are required to assess the tax as part of your bill unless you indicate to them that you are exempt. This is not something that is generally publicized, nor are all hotel registration desk clerks familiar with transient taxes and the fact that state agencies can be exempt from paying the tax. So you may need to encourage the hotel clerk to seek assistance from management or their accounting office.

Because each hotel business is required to submit these taxes to their local taxing authority, they are required to account for those who claim exemption. The District has a form letter, which provides the required information. Your tax-exempt status form should be provided and discussed at check-in. This will suffice in many counties; however some counties, which rely heavily on tourism and their generated taxes, may have initiated other restrictions. To avoid potential tax loss, some counties require that you complete their form, or maybe provide payment directly from your agency via agency check or purchase order, or by an agency credit card. This provides them assurance that your stay at the hotel is agency business related. If you should extend your stay for personal business or pleasure, those nights' lodging should not and cannot be claimed as tax exempt. To be certain that you will arrive at the hotel prepared with the appropriate documentation or requirements, it might be helpful to ask about this when making your reservations.