



EXEMPTION QUALIFICATIONS

Guests are exempt from the TOT if they meet the following criteria:

- For stays of a single individual **more** than 30 continuous days—that is, after thirty (30) consecutive days' stay. Both the individual who actually stays longer than thirty (30) consecutive days, and the individual who establishes the intent, in writing, to stay longer than thirty (30) consecutive days (before or at the inception of stay), are considered non-transient occupants and therefore, are not subject to the Tax. However, it is advisable that the provider charge the TOT in the first thirty (30) days, even if intent is given, since the Tax will be applicable in the event the lodger does not stay the full thirty (30) days. The provider can then credit the Tax back to the lodger on the thirty-first (31) day.
- For stays contracted by the following entities, when paid by government warrant or other direct means:
 - The federal government, its branches, agencies and authorities, to include the American Red Cross, federal credit unions and regional home loan banks.
 - The California State Government, its branches, agencies and authorities.
 - Insurance companies as defined in Section 28(f) of Article XIII of the California Constitution (see Exhibit A).

For stays contracted by the following natural persons, when paid by any means:

- Federal employees when presenting documentation that they are traveling on official business. Employees of the American Red Cross, federal credit unions and regional home loan banks are to be considered federal employees for the purposes of this exemption.
- California State Government employees when presenting documentation that they are traveling on official business.
- Foreign diplomats presenting identification issued by the U.S. Department of State.

NOTE: County, City, non-profit organizations and state employees other than California, are not exempt.

REFUNDS: If it is determined, after the stay, that a guest was improperly assessed, a written claim may be filed with the City Tax Administrator within three (3) years of payment and written records must be available to substantiate the claim.