

Current TOT Exemption Certificate-A (Rev. 9/99)

CITY OF LOS ANGELES
Office of the City Clerk - Tax & Permit Division
TRANSIENT OCCUPANCY TAX

Exemption Certificate for Governmental Agencies - Sec. 21.7.4 (a), (b), and (c).

DATE: _____

TO: _____
(Name of Hotel, etc.) _____ Address (include City and Zip Code) _____

This is to certify under penalty of perjury under the laws of the United States of America and the State of California that I, the undersigned, am an officer or employee of the Governmental Agency indicated below, and that such charges are incurred in the performance of my official duties as an officer or employee of such Governmental Agency.

DATES OF OCCUPANCY From: _____ To: _____ Total Amount Exempted \$ _____

Governmental Agency and Department or Division _____ Print Name of Officer/Employee _____

Signature of Officer/Employee _____ Telephone Number (include area code) _____ Identification Number (specify I.D. type please) _____

Location of Home Office (include City, State, Zip Code) _____

NOTE: Operators of Hotels, etc., should not accept this certificate unless the person presenting it shows a photo identification. A separate exemption certificate is required for each occupancy and for each officer/employee.

ALL RECORDS SHALL BE RETAINED FOR A PERIOD OF 3 YEARS
(SEE OVER) Form No. 542.320(A) [Rev. 9/99]

Current TOT Exemption Certificate-B (Rev. 9/99)

TRANSIENT OCCUPANCY TAX

SEC. 21.7.4 EXEMPTIONS

(Amended by Ordinance Nos. 159773, effective May 24, 1985; 164961, operative August 1, 1989; and 172773 effective September 25, 1999)

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 to impose the tax herein provided;
- (b) Any Federal or State of California officer or employee, including employees of federal credit unions, who provides proof that they are on Federal or State official business;
- (c) Any officer or employee of a foreign government who is exempt by reason of express provision of the Federal law or international treaty;
- (d) Any person to whom rent is charged at the rate of \$2.00 per day or less;
- (e) Any person as to whom, or any occupancy as to which, rent is paid from funds administered by the Emergency Food and Shelter National Board Program.

No exemption shall be granted under Subsections (a), (b), or (c) except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the City Clerk.

It shall be the duty of an operator to keep and maintain written documentation in support of each exemption granted under Subsections (a), (b), (c) and (d) for a period of three (3) years, and Subsection (e) for a period of four (4) years.

Exemption certificates, per the sample on the reverse side of this card are available upon request. You may print your own forms, as per this sample, if you desire.

(SEE OVER)

Form No. 342.430 (B) Rev. 9/99