



BUSINESS TAX DIVISION
2600 Fresno Street Room 2162
Fresno, CA 93721
Telephone: (559) 621-6870
TOT@FRESNO.GOV

TRANSIENT OCCUPANCY FEDERAL TAX EXEMPTION FORM
FOR ANY FEDERAL, CALIFORNIA CITY, COUNTY, OR STATE
GOVERNMENT OFFICER OR EMPLOYEE TRAVELING ON OFFICIAL
GOVERNMENT BUSINESS

Fresno Municipal Code Section: 7-606 - EXEMPTIONS.

This is applicable to any Federal, California city, county or state government officers or employees **when on official business** (not personal travel).

(NAME OF HOTEL/MOTEL)

This is to certify that I, the undersigned, am a representative of the governmental agency indicated below, that my stay at this hotel is for official business and not for personal purposes, and that the charges for the occupancy, at the above establishment on the dates set forth below, have been paid for by such governmental agency. I understand that I am only entitled to receive this exemption by providing proof that I am traveling on official business and it is my responsibility to secure the correct documentation in order to obtain the exemption.

DATES OF
OCCUPANCY FROM: _____ TO: _____

(GOVERNMENTAL AGENCY NAME) (SIGNATURE OF GOVERNMENT EMPLOYEE) (DATE)
Signed Under Penalty of Perjury

Address of Employee's Home Office: _____

(NAME OF DIRECT SUPERVISOR) (PHONE NUMBER)

NOTE: Under requirements of the Fresno Municipal Code, **hotel operators or employees should not accept this certificate as valid unless it is paid for by a U.S. Government, California city, county, or state government business credit card or company check. Attach a photocopy of one** of the following three documents along with the TOT tax filing for the month in order to document exemption to the City of

- A copy of the official government agency travel orders or travel authorization form listing the specific employees' names and dates traveling; or
- A letter signed by a supervisor/manager on either government agency letterhead or a government agency form that shows the employees' names and dates of travel on official business; or
- A copy of a government issued Purchase Order or government issued check listing the employees' names that will be traveling and the dates of travel.

An employee without proper documentation must pay the tax. A government entity could request a refund by submitting a copy of this form directly to the City of Fresno Finance Department by mail, fax, or email with proper documentation from list above.

NOTE:

- A separate exemption certificate is required for each person claiming exemption for each hotel.
- Please submit all exemption forms along with monthly TOT remittance filing.
- **If a form is not received and it is not completed properly, the exemption will not be accepted.**
- Exemption forms can be emailed to TOT@FRESNO.GOV or mailed with TOT return.
- Hotel operators should maintain documentation for at least five years.