THE CITY OF SAN DIEGO

Transient Occupancy Tax Exemption Chart

Transient Type	Type of Payment	Exempt from Tax?	Remarks
Federal Agency *	Cash Check, or Credit Card	Yes. Certain conditions apply. Exemptions form must be completed by employee and retained by Hotel Operator.	Payment can occur directly from agency. Payment can also be made by the employee (personal check, cash, or credit card) if proof of federal agency employment and documentation that employee is on official business is provided to the hotel and kept on file by hotel.
State of California**	Cash	No.	Payment must occur directly from agency, not via an employee of the agency or third party
State of California**	Check	Yes. Certain conditions apply.	Check must be issued by agency, not by an employee of the agency.
State of California**	Credit Card	Yes. Certain conditions apply that are rarely satisfied.	Credit Card must be an agency credit card and the bill must be sent to the agency, not to the employee of the agency for payment.
States other than California	Cash, Check, or Credit Card	No.	California is the only state that may be exempt from San Diego's TOT tax.
Local Agencies	Cash, Check, or Credit Card	No.	Local Agencies (cities and counties) are not exempt from the tax.
Diplomats	Cash, Check, or Credit Card	Please see attached handout from Department of State regarding diplomat cards.	Depending on the type of card, some diplomats are exempt from the tax.

* Include an instrumentality of the Federal government such as Federally Chartered Credit Unions, Amtrak, and the American National Red Cross.

** Includes any instrumentality of the State of California such as California State Chartered Credit Unions.

DIVERSITY BRINGS US ALL TOGETHER

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