



THE CITY OF SAN DIEGO

**Transient Occupancy Tax (TOT)
Exemption Chart**

Transient Type	Type of Payment	Exempt from Tax?	Remarks
Federal Agency*	Cash, Check, or Credit Card	Yes, certain conditions apply	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 verified and documented by the hotel. <i>Exemption form must be completed by employee and retained by Hotel Operator per SDMC 35.0121.</i>
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 (not common)	Credit Card must be an agency credit card and the bill must be sent to the agency, <u>not</u> to the employee of the agency, for payment. http://www.state.gov/ofm/tax/
States other than California		No	
Local Governmental Agencies		No	
Diplomats	Cash, Check, or Credit Card	Maybe	Diplomats <u>may</u> be exempt from the tax. http://www.state.gov/documents/organization/165505.pdf

* Includes instrumentalities of the Federal Government such as Federally Chartered Credit Unions, Amtrak, and the American National Red Cross.

** Includes instrumentalities of the State of California such as California State Chartered Credit Unions. Note: California is the only state that may be exempt for San Diego TOT.

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