



TRANSIENT OCCUPANCY TAX EXEMPTION REQUEST

revised Mar 2007

I hereby request Exemption from the City of Napa Transient Occupancy Tax based on the ff:

PRINTED NAME OF GUEST

SIGNATURE OF GUEST

“Transient” means any person who exercises occupancy or is entitled to occupancy by reason of concession, permit, right of access, license or other agreement for a period of 30 consecutive calendar days or less, counting portion of calendar days as full days. Any such person so occupying space in a hotel shall be deemed to be a transient until the period of 30 days has expired unless there is an agreement in writing between the operator and the occupant providing for a longer period of occupancy.

Exemptions:

1. 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, and only when in the performance of official duties thereof. (NMC Section 3.20.030)*
2. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty. (A diplomat on official business).
3. Federal Credit Union members on official business.
4. Any occupancy paid for by the American Red Cross when housing disaster victims in a hotel on a temporary basis and/or by American Red Cross staff in the conduct of their emergency operations (City of Napa Council Agenda Summary Report 12F, 11/7/95.)

TO THE HOTEL / MOTEL / B&B OPERATOR:

1. If the customer does not have the complete identification and written orders as required, collect the transient occupancy tax. Inform the customer that submitting the proper documents directly to the City of Napa Finance Department may result in a refund of their taxes paid or the taxpayer’s appeal rights would be to the City Council pursuant to NMC section 3.20.090.

2. *Exemption #1- (You may request a complete text of the City Attorney’s Legal Opinion.)

“Although the government (state and federal) is generally immune from taxes imposed by local agencies, the immunity does not apply to taxes which are levied upon a person other than the government (even if the government bears the economic “burden” of the tax – such as when the government pays for an employee’s legitimate business expenses). Since the City’s TOT is imposed upon the occupant (pursuant to NMC section 3.20.020), an occupant who happens to be an employee of the federal or state government is not exempt from the tax.”

Hotel / Motel/ B&B Name: _____	Dates of Stay: _____
Address: _____	Phone: _____
Authorized by: _____	Date: _____

NOTE: PLEASE SUBMIT WITH YOUR MONTHLY TAX RETURN.