**CITY OF LOS ANGELES**
**OFFICE OF FINANCE**
**CUSTOMER SUPPORT DIVISION**
**finance.vendorapp@lacity.org**
**(213) 978-3050**

**APPLICATION FOR PARKING OCCUPANCY TAX LETTER OF EXEMPTION**

Section 21.15.5 of the Los Angeles Municipal Code provides in part that the Parking Occupancy Tax may not be imposed on "any person as to whom or any occupancy as to which it is beyond the power of the City to impose". The following entities are exempt from the tax when payment for parking is made by the check, voucher, or credit card of the entity.

1. *Banks/Savings and Loan
2. **Insurance Companies – Section 28 of Article XIII of the California Constitution provides generally that insurance companies doing business in California must pay to the State a tax based on gross premiums. This gross premium tax is "in lieu of all other taxes and licenses – state, county and municipal".
3. Foreign Governments – Agencies which are exempt from domestic taxation by treaty, international law or custom.
4. United States Government and its Agencies
5. State of California
6. University of California
7. California State Universities and Colleges
8. County of Los Angeles
9. District and Political Subdivision under the Laws of the State of California such as:
   a. Los Angeles United School District
   b. Los Angeles Community College District
   c. Los Angeles Flood Control District
   d. Metropolitan Water District
   e. Metropolitan Transit Authority
   f. Mosquito Abatement Districts
   g. Wilmington Cemetery Districts
   h. Sanitation Districts

 *A copy of your "Certificate to Operate as a Bank" must accompany this application.
**A copy of your "Certificate of Authority" must accompany this application.

I declare, under penalty of perjury under the laws of the State of California, that to the best of my knowledge I/we are one of the entities described above.

Name of Entity:

Nature of Business/Type of Entity:

Business Address:

Mailing Address:

Printed Name of Authorized Representative or Contact Person:

Telephone Number: _____ Date:

Signature: _____ Title:

Mail to:  Office of Finance
           Special Desks Unit
           200 N Spring Street, Room 101
           Los Angeles, CA 90012