



CLAIM FOR EXEMPTION FROM TRANSIENT OCCUPANCY TAX

The undersigned claims exemption, per SBMC 3.36.020 or SBMC 3.36.030, from paying transient occupancy tax for the _____ day period from _____ through _____.*

NOTE: Operators of hotels should not provide this application unless the person signing it shows satisfactory identification. A separate application is required for each occupancy period. (please attach a copy of qualifying documentation)

I declare under penalty of perjury of the laws of the State of California that the foregoing is true and correct.

Name of Guest: _____ Name of Agency _____
 (please print) (state or federal agency)

 Signature of Guest Date

*SBMC 3.36.020 Exemptions

- A. No tax under this chapter shall be imposed upon:
 - 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;
 - 2. Any Federal or State of California officer or employee when on official business; or
 - 3. Any officer or employee of a foreign government who is exempt by reason of express provision of Federal law or international treaty.
- B. No exemption shall be granted except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the city manager. (Ord. 44 § 1, 1987; 1987 Code § 3.16.020)

SBMC 3.36.030 Transient

- A. 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 portions of calendar days as full days. Any 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; provided, that any person who actually occupies the same premises for a period of 31 or more consecutive days shall be deemed exempt from the tax imposed by this chapter on that specific occupancy. In determining whether a person is a transient, uninterrupted periods of time extending both prior and subsequent to the effective date of the ordinance codified in this chapter may be considered. (Ord. 44 § 1, 1987; Code § 3.16.030)