

TRANSIENT OCCUPANCY TAX EXEMPTION INFORMATION

Chapter 3.28 of the City Code requires Transient Occupancy Tax be collected and paid to the City. Section 3.28.060 provides for an exemption from the tax. Exemptions shall not be granted unless the lodger files for exemption using the City of Sacramento Exemption Form at the time the rent is collected.

The following are exempt from the Transient Occupancy Tax if an exemption form with support documentation is obtained at the time rent is collected:

1. Lodging paid by a federal governmental agency including a federal credit union that:
 - a. Makes direct payment to the hotel or motel for room rentals.
 - b. Makes payment by check or government-sponsored corporate charge card.
 - c. Attests the room rental is only for charges incurred in the performance of official duties as an employee of the governmental agency and the transient provides a copy of their official orders as support documentation.

Documentation such as exemption forms and contracts should be held for a minimum of three years from the date of the stay to substantiate exemption claims.

Direct questions regarding Transient Occupancy Tax exemptions to the Revenue Services Unit Program Manager at 916-808-8500, or finance@cityofsacramento.org.
