



# TRANSIENT OCCUPANCY TAX EXEMPTION CERTIFICATE

DATE: \_\_\_\_\_

TO: MANAGER OF FISCAL SERVICES  
City of Irvine

FROM: \_\_\_\_\_  
ESTABLISHMENT NAME

\_\_\_\_\_  
ADDRESS

I declare under penalty of perjury, that I, the undersigned, am a federal or California state government official or employee, federal credit union employee or insurance company employee; that the charges for the occupancy at the above establishment on the dates set forth below have been paid by an official warrant; and that such charges are incurred in the performance of my official duties as an official or employee of such agency.

OCCUPANT NAME	DATES OF OCCUPANCY	ROOM #
	TO	
GOVERNMENTAL AGENCY	LOCATION OF HOME OFFICE	

\_\_\_\_\_  
SIGNATURE

**NOTE:** Operators of hotels, motels, etc., should ONLY accept this certificate when accompanied by a government identification card, travel orders, a government credit card or warrant for payment, or other documentation substantiating government travel. A photocopy of the documentation (except government identification card) should be attached to each certificate. A separate exemption certificate is required for each occupancy and for each governmental official or employee.

**City of Irvine Municipal Code Chapter 4. Transient Occupancy Sec. 2-9-403. Exemptions.**

- A. No tax shall be imposed under the provisions of this chapter 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 to;
  2. Any federal or state officer or employee when on official business;
  3. Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international treaty;
  4. Complimentary rooms wherein there is no compensation paid to the hotel in conjunction with the occupancy.
  
- 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 Manager of Fiscal Services.

(Ord. No. 8, § 4, 1-5-72; Code 1976, § II.L-503; Ord. No. 91-21, 12-17-91)