



## Finance Department

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### **INSTRUCTIONS FOR COMPLETING A TRANSIENT OCCUPANCY TAX EXEMPTION REQUEST FORM**

A Transient Occupancy Tax Return must be completed monthly and forwarded to the City of Napa along with any Tax Exemption requests. An exemption must be claimed/requested at time of payment (or before), under penalty of perjury by filing a **City of Napa Transient Occupancy Tax Certificate of Tax Exemption** form. (Supporting documents must be provided) Applicable exemptions considered are as follows:

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.)



**CITY OF NAPA  
TRANSIENT OCCUPANCY TAX  
CERTIFICATE OF TAX EXEMPTION**  
No Exemptions for Federal/State Contractors

This form is to be completed in full by persons claiming exemption from the transient occupancy tax of the City of Napa. Room occupancy is exempt from such taxation only if your employer is expressly exempt from such taxation under Federal/State law and the incidence of the tax would otherwise fall upon your employer. Any exemption applies only to those days during which you are engaged in business for your employer and not to other days of your occupancy.

Please **PRINT** all information.

Establishment Name: \_\_\_\_\_

Establishment Address: \_\_\_\_\_

Establishments Phone Number: \_\_\_\_\_ Establishments Email Address: \_\_\_\_\_

Name of Person Occupying Room: \_\_\_\_\_

Title: \_\_\_\_\_ Bus. Phone #: \_\_\_\_\_

Name of Federal/State Employer: \_\_\_\_\_ Federal/State Dept.: \_\_\_\_\_

Employer Address: \_\_\_\_\_

(Including City, State & Zip)

Purpose of Stay: \_\_\_\_\_

Name of Supervisor or other person who can verify Business Purpose:

\_\_\_\_\_

Supervisor's Telephone number: \_\_\_\_\_ Supervisor's Email Address: \_\_\_\_\_

Date(s) of Stay: \_\_\_\_\_

Dates(s) of occupancy during which you are engaged in business on behalf of your employer and are, therefore, claiming exemption from location taxation: \_\_\_\_\_

**Certification**

I certify that my above-named employer is exempt from the payment of any transient occupancy taxes of the City of Napa **and is paying for the room directly (i.e. government credit card or check)**. I hereby acknowledge and agree that the above listed establishment stay is to be used for official **Federal/State** government purpose(s) of my above-named employer. If this stay is used, in whole or part, for non-business purposes, I shall be liable for payment of the applicable transient occupancy tax of the City of Napa for my occupancy on such non-business days.

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed at Napa, California on \_\_\_\_\_

\_\_\_\_\_  
Signature of Person Occupying Room

\_\_\_\_\_  
Printed Name of Person Occupying Room

<b>TO BE COMPLETED BY HOTEL/OPERATOR STAFF:</b>		
Payment Made to Hotel Directly by the Government Entity: Yes: ____ No: ____		
Received by:		
_____ Print Hotel Employee's Name	_____ Signature of Hotel Employee	_____ Date

Any questions regarding Transient Occupancy Tax exemptions should be directed to: (707) 257-9508. (oct 2017)