



SAN MATEO COUNTY
COMMUNITY COLLEGE DISTRICT

Cañada College ** College of San Mateo ** Skyline College

**Hotel/Motel Transient Occupancy tax Waiver
Exemption Claim for Government Agency**

San Mateo County Community College District is an agency of the California government. The law allows State government agency workers who travel and must stay in hotels while on agency business to be exempt from local transient tax. This occupancy tax, assessed by hotels, is basically the visitor taxes collected and used for improving and promoting in the county. The tax can range in size from possibly just a couple percent upwards to 12%+ of the room rate.

Hotels are required to assess the tax as part of your bill unless you indicate to them that you are exempt. This is not something that is generally publicized, nor are all hotel registration desk clerks familiar with transient taxes and the fact that state agencies can be exempt from paying the tax. So you may need to encourage the hotel clerk to seek assistance from management or their accounting office.

Because each hotel business is required to submit these taxes to their local taxing authority, they are required to account for those who claim exemption. The District has a form letter, which provides the required information. Your tax-exempt status form should be provided and discussed at check-in. This will suffice in many counties; however some counties, which rely heavily on tourism and their generated taxes, may have initiated other restrictions. To avoid potential tax loss, some counties require that you complete their form, or maybe provide payment directly from your agency via agency check or purchase order, or by an agency credit card. This provides them assurance that your stay at the hotel is agency business related. If you should extend your stay for personal business or pleasure, those nights' lodging should not and cannot be claimed as tax exempt. To be certain that you will arrive at the hotel prepared with the appropriate documentation or requirements, it might be helpful to ask about this when making your reservations.