



CITY OF BURLINGAME
HOTEL OVERVIEW FOR TRANSIENT OCCUPANCY TAX EXEMPTIONS
Revised 6/2013

FEDERAL GOVERNMENT EMPLOYEES

1. Reservations must be made and paid for by the Federal Agency. This can be a government issued credit card. Written travel orders are required listing the name of the specific individuals to be exempted are required. We do not accept a “blanket” exemption form.
2. There are some obscure federal agencies and commissions. If you are unsure, we recommend that you contact the City or make a copy of the transient’s government-issued identification.
3. **Per new regulations in the California Revenue and Taxation Code 7280, all exemptions must include a completed Exemption Certificate.**
4. Please refer to the City of Burlingame Municipal Code Section 4.09.040 – Exemptions for more information.

FEDERAL CREDIT UNIONS

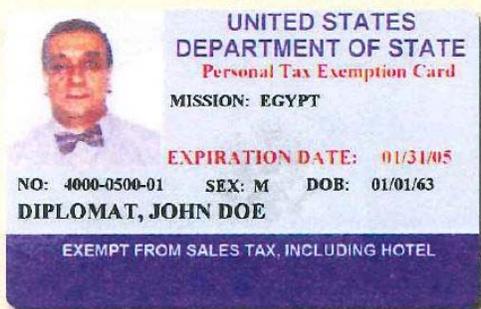
The individual must present an exemption form stating the federal credit union charter name and charter number. **Note: State chartered credit unions do not receive an exemption.**

U.S. DEPARTMENT OF STATE EMPLOYEES AND EMBASSY PERSONNEL FROM FOREIGN COUNTRIES

1. All Department of State employees and Embassy personnel may produce a tax exemption card issued by the Department. The card contains a tax exemption number, which is to be recorded on the hotel billing statement.
2. The Department of State’s “Office of Foreign Missions” (OFM). has a Diplomatic Tax Exemption Program which permits occupancy tax exemptions to eligible foreign officials on assignment in the United States, such as foreign diplomats, consular officers, and staff members based on the Vienna Convention on Diplomatic Relations and the Vienna Convention on Consular Relations. Eligible foreign officials are issued a Tax Exemption Card by the OFM. **Note: Hotel’s must indicate card color on back – up copy.**

Mission tax exemption cards are issued to embassies, consulates, and international organizations for official purchases only and for the sole benefit of the mission identified on the face of the card. All purchases must be made in the name of the mission and paid for by mission check or credit card (not cash or personal check). Mission tax exemptions cannot be used for personal purchases.

Tax Exemption Cards for Personal Purchases

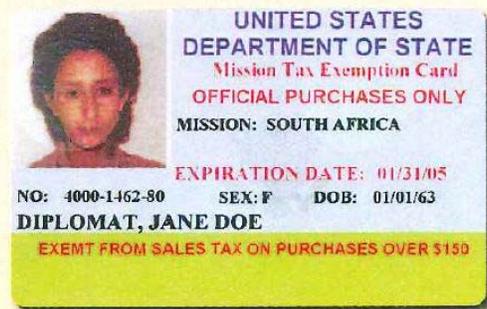
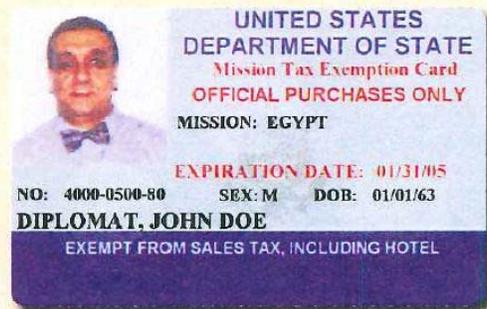


Blue Stripe
Full tax exemption on all personal and official purchases.



Yellow Stripe
Full tax exemption on all personal purchases and official purchases except restricted category(ies) identified on the face of the card.

Tax Exemption Cards for Mission (Official) Business



STATE OF CALIFORNIA EMPLOYEES

1. At check-in, state employee must provide a signed document from the agency stating the specific event they are attending. The form used should resemble in content the Federal Travel Order form. A blanket immunity or exemption form is unacceptable.
2. Contractors working for the State of California and students of California public schools are not exempt from TOT. They must be a direct employee of the State of California.
3. No exemption is allowed for any other state than California.

EMPLOYEE FROM ANY OTHER STATE GOVERNMENT

No exemption is permitted.

EMPLOYEE OF LOCAL, CITY OR COUNTY GOVERNMENT

No exemption is permitted.

OTHER EXEMPTIONS

The Federal Reserve Bank of S.F., Federal Home Loan Bank of S.F., all federal credit unions located in California, The American Red Cross and its California Chapters, Federal Home Loan Mortgage Corp., Federal Land Banks, Federal Intermediate Credit Banks, Federal Land Bank Assoc., Neighborhood Reinvestment Corp., FDIC and all similarly situated incorporated federal instrumentality's (i.e., incorporated federal instrumentalities not wholly owned by the United States.) to the extent not waived by Congress, enjoy the same sovereign immunities from State and Local taxation under the Federal Constitution as does the United States Government, its departments, agencies and all its wholly owned Federal instrumentalities.

SPECIAL NOTICE

Hotels that have rooms with food packages must have written procedures that can be shown to the City of Burlingame and the auditors that the first choice is regular room rate and then have the additional choices available if there are no more regular rooms available. If this is the case, then the food may be removed from the bill prior to calculating the TOT tax.

QUESTIONS & REFERENCES

If you have any questions, please contact 650-558-7200.

You can also refer to the City of Burlingame's Municipal Code, which is readily accessible from www.burlingame.org; Chapter 4.09, Uniform Transient Occupancy Tax.