



## **Transient Occupancy Tax Exemption Report (Exhibit I) Instructions**

The following instructions are provided to ensure that the City of Vacaville Transient Occupancy Tax (“TOT”) and Community Street and Facilities Tax (“Measure I Excise Tax”) Exemption Report (“Exemption Report”) is prepared correctly. The Exemption Report is used to document exemptions to the Transient Occupancy and Measure I Tax Return (“TOT Return”). The Exemption Report should accompany the TOT Return when TOT and Measure I Tax exemptions are reported.

Please note that in order to qualify as a long-term occupant rather than a transient, pursuant to City of Vacaville Municipal Code Section 3.16.010G and Ordinance No. 1362, the long-term occupant must do both of the following: **(i) prior to or on the first day of occupancy in the hotel, enter into a written agreement with the hotel operator (see Exhibit II); and (ii) exercise continuous paid occupancy for 31 days or more.** In the event such occupant fails to enter into a written agreement with the hotel operator prior to or on the first day of occupancy, said occupant shall be deemed a transient during the initial 30 days of occupancy, and the long-term occupant exemption shall apply only to the days of occupancy following the initial 30 days.

### **Please use the information below when preparing the Exemption Report (Exhibit I)**

<b>Room Number:</b>	The room number occupied by the exempt occupant (the room number does not have to be the same during the entire stay).
<b>Guest Name:</b>	The name under which the exempt occupant is registered.
<b>G-F-L-C Exempt Code:</b>	(G) Federal Government Employee; (F) Foreign Government Employee; (L) Long-term (over 30 days) occupant; or <b>(C) Complimentary exemption*</b> .
<b>Number Days Exempt:</b>	The number of days during the current reporting period for which the occupant is exempt.
<b>Daily / Weekly Rate \$:</b>	The rate the exempt occupant was charged during the current reporting period.
<b>Total Dollars Exempt:</b>	The rate the exempt occupant was charged times the number of exempt days during the current reporting period. The total of this column must equal the total exemption claimed in Part A Line #4 on the Transient Occupancy / Measure I Tax Exemption Report (Exhibit I).
<b>Original Check-In Date:</b>	The date the exempt occupant originally registered at the hotel. This date shall be the date that qualified the occupant for the exemption in the current reporting period.
<b>Original Exemption Date:</b>	The date the exempt occupant became exempt from transient occupancy tax. If the occupant is under a signed long-term agreement, this should be the original check-in date.
<b>Exemption Dates This Month – Start:</b>	The first date the occupant was exempt during the current reporting period.
<b>Exemption Dates This Month – End:</b>	The last date the occupant was exempt during the current reporting period.

Records to support exemption are subject to audit by the City of Vacaville.

**\*If the operator provides the occupancy free of charge or at a reduced rate and in exchange receives consideration or a benefit for such occupancy or reduction in charge the rent is **not** exempt from tax. However, in those instances where there is clearly no benefit received by the hotel (e.g. relatives of an employee, resolve complaint, community disaster), the City considers those rooms “true complimentary rooms”, and as such, they are not subject to the transient tax.**

**Exhibit I City of  
Vacaville  
Transient Occupancy / Measure I Tax Exemption Report**  
(Attach this form to Transient Occupancy and Measure I Tax Return)

Hotel / Motel / Inn Name: \_\_\_\_\_

Reporting Period: \_\_\_\_\_

Month \_\_\_\_\_ Year \_\_\_\_\_  
Exemptions listed herein subject to audit.

Item No.	Room No.	Guest Name	G-F-L-C Exempt Code*	Number of Days Exempt	Daily / Weekly Rate \$	Total Dollars Exempt	Original Check-in Date	Original Exemption Date	Exemption Dates This Month	
									Start	End
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
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18										
19										
20										
21										
22										

Total this page:

Enter Total on Transient Occupancy  
Tax Return Part A: Line #4

OPERATOR: Use this form to report guests exempt from transient occupancy tax.  
Attach this form and all supporting documents to the Transient Occupancy Tax Return

**City of Vacaville**  
Finance Division  
650 Merchant Street  
Vacaville, CA 95688  
(707) 449-5128

\*Exemption Codes:  
G = Federal Government Employee  
F = Foreign Government Employee  
L = Long-term (over 30 days) tenant  
C = True complimentary room (please explain on reverse or separate sheet)



