CITY OF LOS ANGELES

Office of the City Clerk — Tax & Permit Division

TRANSIENT OCCUPANCY TAX

Exemption Certificate for Governmental Agencies — Sec. 21.7.4 (a), (b), and (c). DATE: _____

TO: _____ _____
(Name of Hotel, etc.) Address

This is to certify that I, the undersigned, am a representative or employee of the Governmental Agency indicated below; and that such charges are incurred in the performance of my official duties as a representative or employee of such Governmental Agency.

DATES OF OCCUPANCY _____

_____ _____
Governmental Agency Signature of Representative

Location of Home Office _____

NOTE: Operators of Hotels, etc., should not accept this certificate unless the person presenting it shows satisfactory credentials and meets the necessary requirement(s) for exemption (see over). A separate exemption certificate is required for each occupancy and for each representative.

ALL RECORDS SHALL BE RETAINED

(SEE OVER)

Form No. 14-542.320 (A) (Rev. 9/89)

TRANSIENT OCCUPANCY TAX

SEC. 21.7.4 EXEMPTIONS

(Amended by Ordinance Nos. 159773, effective May 24, 1985 and 164961, operative August 1, 1989)

No tax shall be imposed upon:

(a) 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;

(b) Any Federal or State of California officer or employee while on official business and when payment for such occupancy is made by duly authorized voucher or other instrument of payment issued by the governing agency;

(c) Any officer or employee of a foreign government who is exempt by reason of express provision of the federal law or international treaty;

(d) Any person to whom rent is charged at the rate of $2.00 per day or less.

(e) Any person as to whom, or any occupancy as to which, rent is paid from funds administered by the Emergency Food and Shelter National Board Program.

No exemption shall be granted under subsections (a), (b) or (c) except upon a claim therefore made at the time rent is collected and under penalty of perjury upon a form prescribed by the City Clerk.

It shall be the duty of an operator to keep and maintain written documentation in support of each exemption granted under subsections (a), (b), (c) and (d) for a period of three (3) years, and subsection (e) for a period of four (4) years.

Exemption certificates, per the sample on the reverse side of this card are available upon request. You may print your own forms, as per this sample, if you desire.

(SEE OVER)

Form No. 14-542.430(B) (Rev.9/89)