

California City and County Transient Occupancy Taxes Exemption

According to G-28, Section VIII.E, "In a limited number of California cities and counties, University employees traveling on official business are granted an exemption from the payment of occupancy taxes imposed by these cities or counties on the transient rental of rooms. Travelers should identify themselves as University employees and claim exemption from the tax when checking in. The traveler may be required to complete an exemption certificate. For additional information regarding the exemption and a list of cities and counties that grant an exemption, see Accounting Manual chapter T-182-75, Taxes: Transient Occupancy Taxes."

According to Accounting Manual chapter T-182-75, "The cities of **Los Angeles, Costa Mesa, Santa Ana, Irvine, Newport Beach, Del Mar, Riverside, Coronado, and Oakland** provide an exemption to University travelers who pay hotel room charges directly, upon completion of a city form or a certificate of exemption for governmental agencies."

Here's a link to Accounting Manual chapter T-182-75:
<http://www.ucop.edu/ucophome/policies/acctman/t-182-75.pdf>.