

§7-18-5. Occupancy billed to government agencies or employees.

(a) Hotel room occupancy billed directly to the federal government shall be exempt from this tax: *Provided*, That rooms paid for by a federal government employee for which reimbursement is made shall be subject to this tax.

(b) Hotel room occupancy billed directly to this state or its political subdivisions shall be exempt from this tax: *Provided*, That rooms paid for by an employee of this state for which reimbursement is made shall be subject to this tax.



CITY OF CHARLESTON
Department of Tax & Revenue

Office of the City Collector
915 Quarrier St., Suite 4
Charleston, WV 25301

t (304) 348-8024
f (304) 347-1810
citycollector@cityofcharleston.org

<http://www.cityofcharleston.org>

HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

Instructions for Applicant:

All hotels located within the City of Charleston are required to impose a six percent (6%) occupancy tax on any consumer occupying a hotel room in the city. Rooms occupied by a consumer for 30 or more consecutive days and rooms paid directly by the Federal government, State of West Virginia or one of its political subdivisions are exempt from the tax. 501(c)(3) non-profit corporations, churches or other non-profit organizations that may be exempt from state sales tax **ARE NOT** exempt from the occupancy tax.

Check the appropriate reason for your tax exemption in Section I, and provide all of the information requested in Section II. Sign and date the certificate, and present to the desk clerk upon your check-in at the hotel. You must present a tax exemption certificate for each stay no matter how often you may frequent a hotel.

Section I (Please check one of the following):

- I am residing at this hotel for at least 30 consecutive days with permanent residency ending when any break in such residency occurs.
- I am an employee of the United States government staying at this hotel on business related to my job with the occupancy charges billed to and paid directly by the United States government.
- I am an employee of the State of West Virginia, or one of its political subdivisions staying at this hotel on business related to my job with the occupancy charges billed to and paid directly by the State of West Virginia or one of its political subdivisions.

Section II

Name of Exempt Organization: _____

Name of Occupant: _____ Phone No.: _____

Method of Payment (please circle): Credit Card / Check

First Four Digits of Credit Card: _____ Sixth Digit of Credit Card: _____

Name on Checking Acct: _____ Check No: _____
(Must match organization name above)

Occupant Declaration

By signing below, I do hereby certify, declare and attest, under penalty of perjury that I am exempt from the City of Charleston Hotel Occupancy Tax for the reason checked in Section I above.

Signature

Date

Hotel Use

Hotel Name: _____

Received By: _____

Date Received: _____

This form must be presented to the desk clerk upon check-in and retained at the hotel.