



Finance Department

P.O. Box 1609, Mammoth Lakes, CA, 93546

Phone (760) 965-3660

TRANSIENT OCCUPANCY TAX EXEMPTION CLAIM FORM

This is to certify that I, the occupant, am exempt from the imposition of Transient Occupancy Tax imposed by this transient rental facility collecting the tax on behalf of the Town of Mammoth Lakes.

Transient Occupant please complete this section & see reverse side for required documentation

- ☐ Guest stays for thirty-one consecutive days or more.
- ☐ Federal government employees on official business with government issued credit card showing tax-exempt eligibility.
- ☐ Employees of federal instrumentalities and/or federal charters such as Amtrak and the American Red Cross.
- ☐ Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international law.
- ☐ Employees of federal credit unions while performing credit union business.
This exemption shall apply only to those credit unions organized and operating under the Federal Credit Union Act.
- ☐ Employees of insurance companies while performing insurance related business.
This exemption shall apply only to those insurance companies which do business in California and which pay the California State Gross Premiums tax annually pursuant to California Constitution Article XIII, Section 28, in lieu of all other taxes.
- ☐ State government employees on official business with documentation showing tax-exempt eligibility.

Signature of Occupant _____ Date _____

Printed Name of Occupant _____ Phone No. _____

Business Operator/Employee please complete section & see reverse side for required documentation

Name of Business: _____ BTC#: _____

Address: _____

Date of Occupancy – From _____ To _____

Room Rate \$ _____ Room No. _____

I hereby certify (or declare) under penalty of perjury, that the foregoing statements are true and correct.

Signature of Transient Rental Property Operator/Employee _____

Printed Name of Operator/Employee _____ Date _____

Email Address: _____ Phone number _____

Approved by (TOML staff): _____

The following documentation is required for approval	
Guest stays for thirty-one days or more.	Copy of the lease or proof showing occupancy for thirty one days or more, including price per night per month and signatures of operator as well as occupant
Federal government employees on official business. Employees of federal instrumentalities and/or federal charters such as Amtrak and the American Red Cross. Employees of federal credit unions while performing credit union business. State government employees on official business.	Photocopy of the Government Agency Calling Card
Employees of insurance companies while performing insurance related business.	Photocopy of the Insurance Company Calling Card.
Any officer or employee of a foreign government who is exempt by reason of express provision of federal law or international law.	Photocopy of the Diplomatic Tax Exemption Card (front and back)

- The Town Finance Department recommends submission of documentation in advance to ensure approval. Submission is not a guarantee of approval.
- The exemption claim from Transient Occupancy Tax shall not be approved unless this form is completed and the person requesting the exemption presents satisfactory credentials/orders reflecting current performance of official duties.
- A copy of the credentials/documentation of the person requesting the exemption shall be attached to each exemption claim form.
- Please retain a copy of the TOT Exemption Claim form and all supporting documentation with your records. This form may be subject to review in the event of a Town audit for a period of three years as prescribed by the Transient Occupancy Tax Ordinance.
- Local government employees, contractors, and subcontractors are not eligible for exemption from the tax.
- Submit exemption form along with qualifying documents with monthly TOT/TBID return form or email to: documents@townofmammothlakes.ca.gov