



**CITY OF CHARLESTON  
Department of Tax & Revenue**

Office of the City Collector  
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**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.**