

## Hamilton County Hotel Lodging Tax Exemptions

1. Employees of any branch of the federal government traveling on official business.
  - a. Either paid for by government check or government credit card.
    1. Since 911, some federal government credit cards are issued in the employee's name instead of the name of the agency. In this case, a letter from the government agency or military orders will be accepted.
2. Employees of any organization established by the Congress of the United States.
  - a. This will include Federal Credit Unions and others.
    1. Check with me if this comes up.
3. Employees of any state government or local government (state, city, county, township) outside of the State of Ohio traveling on official business.
  - a. Members of the Ohio National Guard/Air Guard are exempt because they are attached to the US Army for deployment to Iraq, etc.
  - b. Payment must be made by government check or government credit card.
4. Employees of any public school system outside of the State of Ohio traveling on official business.
  - a. Payment must be made by school board check or school board credit card.
5. Non-transient guests are those who occupy a hotel room for 30 or more consecutive days. If they occupy a room for 30 or more consecutive days, they are exempt from the lodging tax for their entire stay. This includes airline companies, etc., who rent a room for 30 or more consecutive days, regardless of who actually stays in the room. It may be different flight crew members each night.

Other agencies; churches, social groups, Ohio schools, Ohio government agencies, etc. may be exempt from Ohio Sales Tax because they are considered tax exempt, but they are not exempt from paying the Hamilton County Lodging Tax.