



**TRANSIENT OCCUPANCY TAX
EMERGENCY SHELTER/DISASTER RELIEF
EXEMPTION CERTIFICATE**

Guest Name: (please print) _____ recipient of assistance from
(print name of disaster relief agency) _____
Name of Hotel/Motel: _____
Occupancy From: (check-in date) _____ To: (last date of occupancy) _____
Total Rent Paid: _____

This is to certify that I, the undersigned, am a recipient of emergency shelter/disaster relief assistance. The charges for the occupancy at the above establishment on the dates indicated above have been, or will be, paid for by a disaster relief agency (e.g. Red Cross). I understand that I must provide the hotel operator with supporting documentation, as indicated below, or the operator must deny my request for exemption.

(Signature of Guest Claiming Exemption)

(Date)

***** IMPORTANT NOTICE TO FRONT DESK:**

This certificate must be complete and is NOT VALID WITHOUT ATTACHING A COPY of an emergency assistance voucher from an assistance agency (e.g. Red Cross).

City of Salem Revised Code, Chapter 37.060 (g) states no tax shall be imposed upon any person housed through an emergency shelter or disaster program where the rent is paid with government assistance funds.

RETAIN THIS RECORD FOR A PERIOD OF NOT LESS THAN 3 YEARS AND 6 MONTHS FOR AUDIT PURPOSES. A separate exemption certificate is required for each occupancy and for each lodger claiming an exemption.