



**County of El Dorado  
Transient Occupancy Tax (TOT)  
Exemption Chart Transient**

| Transient Type               | Type of Payment             | Exempt from Tax?                           | Remarks  |
|------------------------------|-----------------------------|--|--|
| Federal Agency*              | Cash, Check, or Credit Card | Yes, certain conditions apply              | Payment can occur directly from agency. Payment can also be made by the employee (personal check, cash, or credit card) if proof of federal agency employment and documentation, that employee is an official business is verified and documented by Operator. <i>Exemption form must be completed by employee and retained by Operator per EDCO §3.28.040 &amp; §3.28.100</i> |
| State of California**        | Cash                        | No   | Payment must occur directly from agency, not via an employee of the agency or third party  |
| State of California**        | Check                       | Yes, certain conditions apply              | Check must be issued by agency, not by an employee of the agency.  |
| State of California**        | Credit Card                 | Yes, certain conditions apply (not common) | Credit Card must be an agency credit card and the bill must be sent to the agency, <u>not</u> to the employee of the agency for payment.   |
| States other than California |                             | No   |  |
| Local Governmental Agencies  |                             | No   |  |
| Diplomats                    | Cash, Check, or Credit Card | Maybe                                      | Diplomats <u>may</u> be exempt from the tax.<br><a href="http://www.state.gov/documents/organization/165505.pdf">http://www.state.gov/documents/organization/165505.pdf</a>  |

\* Includes instrumentalities of the Federal government such as Federally Chartered Credit Unions, Amtrak, and the American National Red Cross.

\*\* Includes instrumentalities of the State of California such as California State Chartered Credit Unions.

Note: California is the only state that may be exempt for El Dorado County TOT.

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