

Note: City of Throckmorton hotel occupancy exemptions are different than those allowed by the State of Texas. **Only exemptions granted by the City of Throckmorton will be honored, and taxes must be paid on all other receipts.** Exemptions granted by the City of Throckmorton are listed below. Tax Exemption Certificates (Texas Comptroller of Public Accounts Form 12-302) are available at the below website.

The following information is included as a guideline only for determining rent excepted from the local Hotel Occupancy Tax. Tax exempt status may be verified online at: www.window.state.tx.us/taxinfo/hotel or by calling the Comptroller's Office at (800) 252-5555.

<h2 style="text-align: center;">Local Hotel Occupancy Tax (HOT) Exemptions</h2> <p style="text-align: center;"><i>Rent for guests rooms contracted and paid for directly by any of the below described entities would be exempt from local hotel occupancy tax.</i></p>		
TERM EXEMPTIONS	Description	Necessary Documentation
Permanent residents	After becoming a permanent resident (either after 30 continuous days occupancy, or upon notifying lodging provider in writing of intent to occupy a room for longer than 30 continuous days and then proceeding to do so), guests are exempted from the HOT. A guest who expresses intent and stays > 30 days is excepted from the tax as of the date of notification of intent in writing to the lodging provider.	<ul style="list-style-type: none"> Written notification of intent to stay >30 continuous days with actual stay of >30 consecutive days; or Continuous stay of >30 days <p><i>HOT to be collected for days one (1) through 30 unless there is a written intent to stay for > 30 days by the lodger. If stay is interrupted, occupancy taxes must be paid.</i></p>
PERSONAL STATUS EXEMPTIONS		
Federal government, its officers or employees	Includes the American Red Cross, federally-chartered credit unions and regional home loan banks. Must be on official government business.	<ul style="list-style-type: none"> Provide official identification Complete Tax Exemption Certificate
Texas quasi-governmental entities formed under Texas Local Government and Health and Safety Codes, its officers or employees	Includes public facility corporations, housing authorities, housing finance corporations, and health facilities development corporations.	<ul style="list-style-type: none"> Provide Comptroller's HOT Exemption Certificate Complete Tax Exemption Certificate
Electric cooperatives formed under Chapter 161 of Texas Utilities Code, and telephone cooperatives formed under Chapter 162, their officers or employees		<ul style="list-style-type: none"> Provide Comptroller's HOT Exemption Certificate Complete Tax Exemption Certificate
State of Texas, its officers or employees		<ul style="list-style-type: none"> Provide photo identification showing HOT Exemption or other documents indicating exemption Complete Tax Exemption Certificate
Foreign sovereigns/diplomats		<ul style="list-style-type: none"> Provide Tax Exemption Card issued by the United States Department of State Complete Tax Exemption Certificate