

**City of Baytown
Hotel/Motel Occupancy Tax
Exemption Schedule
Code of Ordinances Section 90-60 (b)**

Guest	Exemption Allowed?	Comments
Permanent Resident	Yes	Must use or possess a room in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period.
Federal employees	Yes	Must present a tax exemption certificate to the hotel.
Foreign diplomatic personnel	Yes	Must present a tax exemption card issued by the United States Department of State.
Certain high-level state employees	Yes	Must present a tax exemption certificate to the hotel.
Officers or employees of a state agency, institution, board, or commission who are traveling on official business	Yes	<u>Must still pay</u> the hotel occupancy tax when paying their bills. The state and local governments then refund the hotel occupancy tax to the exempt employer through a separate process.
City officers or employees	No	
County officers or employees	No	
Employees of institutions of higher education	No	
Religious, charitable or educational organizations	No	