



**TRANSIENT LODGING TAX
(GUIDELINES FOR EXEMPT RENTALS)**

The following rentals may be exempt from Alexandria Transient Lodging Tax:

1. Rentals for a room in which the same individual stays for over 90 consecutive days.
2. Rentals paid directly by the federal, state, or city government (i.e. the payment is made through a government credit card, direct billing or payment voucher).

Exempt Federal Government Credit Cards:

Card Type	Prefixes	Sixth Digit
VISA	4486, 4614, 4716 only	0, 6, 7, 8, or 9 only
Mastercard	5565, 5568 only	0, 6, 7, 8, or 9 only

3. Rentals paid by foreign diplomats - The individual must present a tax exemption card issued by U.S. State Department, which includes the picture and name of the person claiming the exemption and indicates that the bearer is entitled to exemption from "hotel room tax".
4. Rentals paid by full time students attending a school, college or university located within Alexandria city limits.

To support tax exempt rentals, copies of the following documentation must be maintained:

- Rentals over 90 Days: copy of invoice
- Government Employee: copy of voucher check, government invoice, or receipt that contains pertinent information supporting direct government payment of rentals (credit card account number must be retained for payments made by federal government credit cards)
- Foreign Diplomat: copy of tax exemption card (both sides) and invoice
- Full time student: copy of student ID and invoice

Please contact the Tax Audit, Research & Analysis Unit at 703.746.3903 if you have any questions.