

## **GOVERNMENT OF** THE VIRGIN ISLANDS OF THE UNITED STATES -----VIRGIN ISLANDS BUREAU OF INTERNAL REVENUE



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THE PALMS @ PELICAN COVE 4126 LaGrande Princesse Christiansted VI 00820

> Re: HOTEL ROOM TAX EXEMPTION GUIDELINES

Dear Sir/Madam:

This is in response to a request for clarification for the exemptions available from the hotel room

Pursuant to federal law, there is an exemption from the hotel room tax for all accommodations that will be paid directly to the hotel by the Federal government or with a federally issued credit card, for business use only. Additionally, any person with diplomatic status that grants exemption from locally imposed taxes may present their diplomatic exemption card to the hotel to obtain exemption from the hotel room tax.

You may contact me at (340) 715-1040 ext. 2249, if you have any questions regarding this exemption.

Sincerely,

Tamarah Parson-Smalls, Esq.

Chief Counsel

Lodging Tax Exempt ONLy When paying W/a GCC Govic Credit Card

Energy surcharges can still be charged, but if not included in rate, should not exceed sort perdiem total price