

**CLARK COUNTY
DEPARTMENT OF BUSINESS LICENSE
TRANSIENT LODGING TAX EXEMPTION FORM
FOR FEDERAL CREDIT UNION**

NOTE: This form is needed only for transient lodging payments made with federal credit union credit cards in “individual” name. This form should be completed by the *federal credit union* requesting exemption from transient lodging (room) tax imposed by Clark County Business License Department. Licensees should retain a properly completed form for audit purposes. This form shall NOT be used for any other purposes, or for the time period not specified herein.

Section 122 of the Federal Credit Union Act (12 U.S.C. 1768) exempts federal credit unions from all taxes imposed by the United States or by any state, territorial, or local taxing authority, except for local real or personal property tax. Specifically, these exemptions apply only when a federal credit union makes “direct” payments; and DO NOT APPLY when a federal credit union simply “reimburses” employees or gives cash advances for expenses incurred by the employees.

Name of *Federal Credit Union*: _____

Charter Number: _____

I hereby certify that credit card payments for lodging costs are made *directly* by the above named federal credit union. *Proof of such direct payments shall be made available for review by Clark County Business License Department upon request.*

Furthermore, I certify that, for the *current travel period:* _____, the following are individuals whose transient lodging costs are paid directly by the above named Federal Credit Union; thus, are eligible for exemption from transient lodging tax imposed by Clark County, Nevada while on their official business travel.

(Please *list names of tax-exempted individuals*; attach additional sheets if needed):

Federal Credit Union Manager Signature: _____

Printed Name: _____

Title: _____

Date: _____

Phone Number: _____