MCCFA

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ALLOWED EXEMPTIONS

from the Montgomery County Convention Facilities Authority Lodging Tax

MCCFA Resolution No. 2024-001

- **Rooms used by federal government employees that are billed directly to the federal government.**
    - Direct billing using an invoice to the federal government is accepted.
    - If using a credit card, the credit card must be issued by the federal government and not a personal credit card where the guest would seek reimbursement from the federal government for their travel expenses.
        - The sixth digit of the credit card must be a 6, 7, 8, 9 or 0.
        - The record of the lodging tax exemption must be auditable (i.e., provide proof of the qualifying sixth digit).

- **Rooms occupied for 30 consecutive days or more.**
    - After 30 consecutive days, the lodging tax becomes exempt beginning Day 1 and for the remaining consecutive days.

- **Rooms used solely for the purpose of a meeting, event, or seminar.**

No other reasons for exemption from the lodging tax will be accepted. A sales tax exemption does not qualify for a lodging tax exemption.

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