

Exemption Certificate

West Virginia Hotel Occupancy Tax

To be retained by operators of hotels, motels, and similar accommodations as evidence of exempt occupancy

Name and address of hotel, motel, or lodging establishment:

This is to certify that I, the undersigned, am a representative of West Virginia University, a political subdivision and agency of the State of West Virginia.

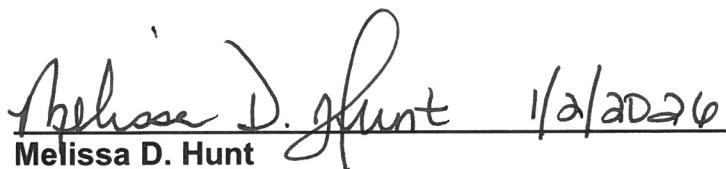
Name: _____

Dates of Occupancy: _____

Signature: _____

Date: _____

Pursuant to WV Code Section §7-18-5 (b) Hotel room occupancy billed directly to this state or its political subdivision shall be exempt from Hotel Occupancy Tax.


Melissa D. Hunt 1/2/2026

Melissa D. Hunt
Director of Tax
West Virginia University