

# 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:**

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**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.**

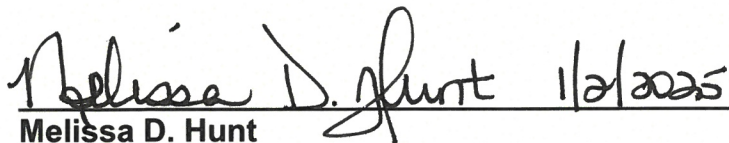
**Name:** \_\_\_\_\_

**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.**

 \_\_\_\_\_ 11/2/2025

**Melissa D. Hunt**  
**Director, Tax Services**  
**West Virginia University**