

EXHIBIT A

**FINDINGS OF FACT
AND CONCLUSIONS OF LAW**

<u>CITY</u>	<u>WHAT IS TAXED</u>	<u>TAX EXCLUSIONS **</u>	<u>WHO MUST COLLECT</u>
1. San Antonio	Cost of a sleeping room	A, B, C, O, P	Every person owning, managing or controlling hotel
2. Abilene*	Cost of occupancy of sleeping room	None	Every person owning, operating, managing or controlling hotel
3. Addison*	Cost of occupancy of sleeping room	A, B, C	Every person owning, operating, managing or controlling hotel
4. Alice*	Cost of occupancy of any room or space furnished by hotel	A, B, C, D, E	Every person owning, operating, managing or controlling hotel
5. Alvin	Price paid for use or possession of a room ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
6. Amarillo*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, E	Every person owning, operating, managing or controlling hotel
7. Angleton*	Occupancy of any sleeping room furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
8. Aransas Pass*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel

9. Argyle*	Cost of occupancy in any room or space furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
10. Austin	Cost of a hotel room ... ordinarily used for sleeping	C, E, H, K	Every person owning, operating, managing or controlling hotel
11. Azle	Cost of occupancy of any room or space furnished by a hotel	A, B, C, D, E	Every person owning, operating, managing or controlling hotel
12. Balch Springs*	Cost of occupancy of any sleeping room furnished by a hotel	A, C	Every person owning, operating, managing or controlling hotel
13. Baytown	Consideration paid for use or possession of a room in a hotel ... that is ordinarily used for sleeping	B, C, E, F	Every person owning, operating, managing or controlling hotel
14. Beaumont*	Cost of occupancy of any room or space furnished by any hotel	B, C	Every person owning, operating, managing or controlling hotel
15. Bedford	Payment for the use or possession of a room in a hotel ... ordinarily used for sleeping	B, C, D, N	Every person owning, operating, managing or controlling hotel
16. Bellville*	Occupancy of any room or space furnished by a hotel	A, C, E, F, G, H	Every person owning, operating, managing or controlling hotel
17. Benbrook*	Cost of occupancy in any room or space furnished by any hotel	B, C	Every person owning, operating, managing or controlling hotel
18. Big Spring*	Occupancy of any room or space furnished by a hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel

19. Boerne	Cost of occupancy of any sleeping room furnished by any hotel	C, D, H	Every person owning, operating, managing or controlling hotel
20. Borger	Cost of occupancy of any room or space furnished by any hotel	A, C, E, F, H, K	Every person owning, operating, managing or controlling hotel
21. Brenham*	Cost of occupancy of any room or space furnished by a hotel	B, C	Every person owning, operating, managing or controlling hotel
22. Bridge City	Payment for the use or possession of a room in a hotel ... ordinarily used for sleeping	A, B, C, D	Every person owning, operating, managing or controlling hotel
23. Bridgeport*	Occupancy of any room that is in a hotel, ordinarily used for sleeping	A, C, I	Every person owning, operating, managing or controlling hotel
24. Bryan*	Price paid for any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
25. Burkburnett	Price paid for a room in a hotel ... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
26. Burleson*	Cost of occupancy in any room or space furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
27. Canyon*	Cost of occupancy of any room or space furnished by the hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel

28. Carrollton*	Cost of occupancy of any sleeping room	A, C, H	Every person owning, operating, managing or controlling hotel
29. Castroville*	Cost of occupancy of any room or space furnished by any hotel	A, C, E, H	Every person owning, operating, managing or controlling hotel
30. Cedar Hill*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, D, H	Every person owning, operating, managing or controlling hotel
31. Cedar Park*	Cost of occupancy of any room or space furnished by any hotel	B, D	Every person owning, operating, managing or controlling hotel
32. Cleburne*	Cost of occupancy of any sleeping room or space furnished by any hotel	B, C, E	Every person owning, operating, managing or controlling hotel
33. Cleveland	Cost of occupancy of any sleeping room	B, C, E	Every person owning, operating, managing or controlling hotel
34. Coleman*	Occupancy of any room or space furnished by a hotel	A, B, C	Every person owning, operating, managing or controlling hotel
35. College Station*	Cost of occupancy of any room or space furnished by any hotel	B, C, E	Every person owning, operating, managing or controlling hotel
36. Colleyville*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, E, F, G	Every person owning, operating, managing or controlling hotel
37. Columbus*	Occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel

38. Commerce	Price paid for a room in a hotel... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
39. Conroe	Occupancy of any room or space furnished by any hotel	A, B, C, E, K	Every person owning, operating, managing or controlling hotel
40. Coppell*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, H	Every person owning, operating, managing or controlling hotel
41. Copperas Cove*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
42. Corpus Christi	Price paid ... for the use of possession... of a room in a hotel ... ordinarily used for sleeping	B, C	Every person owning, operating, managing or controlling hotel
43. Corsicana	Price paid ... for the use or possession... of a room in a hotel... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
44. Dallas*	Occupant of any room that is in a hotel and ordinarily used for sleeping	A, C, J, K, I	Every person owning, operating, managing or controlling hotel
45. Decatur	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
46. Deer Park*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel

47. Denton	Price paid for use or possession... of any room in a hotel... ordinarily used for sleeping and banquet halls and meeting rooms that are located in the same building as the sleeping rooms	B, C, E	Every person owning, operating, managing or controlling hotel
48. DeSoto*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, H	Every person owning, operating, managing or controlling hotel
49. Dickinson*	Occupant of the hotel	C, E, H	Every person owning, operating, managing or controlling hotel
50. Duncanville*	Cost of occupancy of any sleeping room furnished by the hotel	A, C, H	Every person owning, operating, managing or controlling hotel
51. Eagle Pass	Price paid for use or possession... of any room in a hotel... ordinarily used for sleeping	A, B, C, E, F, G	Every person owning, operating, managing or controlling hotel
52. Edinburg*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D, E	Every person owning, operating, managing or controlling hotel
53. El Paso	Cost of occupancy of any room or space in a hotel	C	Every person owning, operating, managing or controlling hotel
54. Euless*	Cost of occupancy of any room or space furnished by any hotel	C	Every person owning, operating, managing or controlling hotel

55. Fairview	Cost of occupancy of any room or space furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
56. Farmer's Branch*	Cost of occupancy of any room or space furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
57. Flatonia*	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
58. Flower Mound*	Occupant of any room that is in a hotel... [and] is ordinarily used for sleeping	A, C, E, J, K	Every person owning, operating, managing or controlling hotel
59. Forrest Hill*	Cost of occupancy of any room or space furnished by a hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
60. Forney*	Occupancy of any room or space furnished by any hotel	B, C	Every person owning, operating, managing or controlling hotel
61. Fort Stockton*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
62. Fort Worth*	Cost of occupancy of any sleeping room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
63. Fredericksburg*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D, L	

64. Friona*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
65. Frisco*	Cost of occupancy of any room or space furnished by any hotel	A, C, M	Every person owning, operating, managing or controlling hotel
66. Gainesville	Any occupant who... pays for the use or possession... of a room in a hotel	C, E, H	Every person owning, operating, managing or controlling hotel
67. Garland*	Cost of occupancy of any sleeping room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
68. Georgetown*	Cost of occupancy of any sleeping room furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
69. Gonzales*	The occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
70. Granbury	Every Person who... pays for the use of possession... of a room in a hotel... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
71. Grand Prairie*	Any room or space furnished by any hotel	C, E, J, K	Every person owning, operating, managing or controlling hotel
72. Grapevine	Price paid for a room in a hotel ordinarily used for sleeping	C, H	Every person owning, operating, managing or controlling hotel

73. Greenville*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, H	Every person owning, operating, managing or controlling hotel
74. Groves*	Cost of occupancy of any sleeping room furnished by any hotel	B, C	Every person owning, operating, managing or controlling hotel
75. Haltom City*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D, E	Every person owning, operating, managing or controlling hotel
76. Harker Heights	Price paid for a room in a hotel ... ordinarily used for sleeping	B, C, E, J, K	Every person owning, operating, managing or controlling hotel
77. Haslet*	Cost of occupancy of any sleeping room furnished by any hotel	B, C, D, E	Every person owning, operating, managing or controlling hotel
78. Hedwig Village*	Cost of occupancy of any sleeping room furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
79. Henrietta*	Cost of occupancy of any sleeping room furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
80. Hidalgo*	Cost of occupancy of any room furnished in any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
81. Hillsboro	Price paid for a room in a hotel... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
82. Houston*	Cost of occupancy of any room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel

83. Humble*	Cost of occupancy of any room ordinarily used for sleeping [and] furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
84. Hurst*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, D	Every person owning, operating, managing or controlling hotel
85. Ingleside*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, E	Every person owning, operating, managing or controlling hotel
86. Irving*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, E, F, G	Every person owning, operating, managing or controlling hotel
87. Jersey Village*	Cost of occupancy of any sleeping room in a hotel	C	Every person owning, operating, managing or controlling hotel
88. Junction	A person who... pays for the use or possession... of a room that is in a hotel and ordinarily used for sleeping	C	Every person owning, operating, managing or controlling hotel
89. Kaufman	A person who... pays for the use or possession... of a room that is in a hotel... and is ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
90. Kerrville*	Cost of occupancy of any sleeping room or space furnished by any hotel	A, B, C, E	Every person owning, operating, managing or controlling hotel

91. Kilgore*	Occupancy of any room or space furnished by any hotel or motel	A, B, C, D	Every person owning, operating, managing or controlling hotel
92. Killeen*	Occupant or any room or space furnished by any hotel or motel	A, B, C, E, F, G	Every person owning, operating, managing or controlling hotel
93. La Feria*	Cost of occupancy of any room or space that is ordinarily used for sleeping	A, B, C	Every person owning, operating, managing or controlling hotel
94. La Marque	Price paid for a room in a hotel ... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
95. La Porte*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
96. Lacy-Lakeview	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
97. Lake Dallas*	Cost of occupancy of any sleeping room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
98. Lake Jackson*	Occupant of any room or space furnished by any hotel	A, D, E, H	Every person owning, operating, managing or controlling hotel
99. Lancaster	Person who... pays for the right to use or possession... of a room that is in a hotel	C, H	Every person owning, operating, managing or controlling hotel

100. Laredo*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D, E	Every person owning, operating, managing or controlling hotel
101. League City*	Cost of occupancy of any room furnished by any hotel	None	Every person owning, operating, managing or controlling hotel
102. Lewisville	Cost of use or possession of any room that is in a hotel	A, B, C	Every person owning, operating, managing or controlling hotel
103. Lockhart	Price paid for a room in a hotel	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
104. Longview*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
105. Lorena*	Occupant of any room or space furnished by any hotel	A, B, C, D	Any individual, company, corporation, or association owning, operating, managing or controlling hotel
106. Lubbock*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, K	Every person owning, operating, managing or controlling hotel
107. Mansfield*	Cost of occupancy of any sleeping room furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
108. Marble Falls*	Cost of occupancy of any room or space furnished by any hotel	B, D, E, G	Every person owning, operating, managing or controlling hotel

109. Marshall*	Cost of occupancy of any sleeping room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
110. McAllen	Cost of occupancy of any room or space furnished in any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
111. McKinney	Price paid for a room in a hotel ... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
112. Mesquite*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, N	Every person owning, operating, managing or controlling hotel
113. Mexia*	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
114. Midland	Person who... pays for the use or possession... of a room that is in a hotel.. And is ordinarily used for sleeping	B, C, E	Every person owning, operating, managing or controlling hotel
115. Mission*	Cost of occupancy of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
116. Mt. Pleasant*	Cost of occupancy of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
117. Muleshoe	Cost of occupancy of any room or space in a hotel	N	Every person owning, operating, managing or controlling hotel

118. Nacogdoches*	Occupancy of any sleeping room furnished by any hotel	C, E, J	Every person owning, operating, managing or controlling hotel
119. Nassau Bay*	A person... pays for the use of possession... of a room that is in a hotel and ordinarily used for sleeping	A, B, C	Every person owning, operating, managing or controlling hotel
120. New Braunfels*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, E, F	Every person owning, operating, managing or controlling hotel
121. N. Richland Hills*	Cost of occupancy of any sleeping room furnished by any hotel	A, C, D.	Every person owning, operating, managing or controlling hotel
122. Odessa	A person who... pays for the use or possession... of a room that is in a hotel and ordinarily used for sleeping	B, C	Every person owning, operating, managing or controlling hotel
123. Palestine*	Occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
124. Pasadena*	Cost of occupancy of any sleeping room furnished by any hotel	C, D	Every person owning, operating, managing or controlling hotel
125. Pearland*	Cost of occupancy of any room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel

126. Pharr*	Cost of occupancy of any room or space that is ordinarily used for sleeping	A, B, C	Every person owning, operating, managing or controlling hotel
127. Port Aransas*	Cost of occupancy of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
128. Port Arthur*	Cost of occupancy of any sleeping room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
129. Red Oak*	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
130. Richardson*	Cost of occupancy of any sleeping room furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
131. River Oaks*	Cost of occupancy in any room or space furnished by any hotel	A, C	Every person owning, operating, managing or controlling hotel
132. Rockport	Every person who... pays for the use or possession... of a room that is in a hotel.. and is ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
133. Rockwall*	Cost of occupancy of any room or space furnished by any hotel	A, C	All parties owning, operating, managing or controlling hotel
134. Rosenberg*	Cost of occupancy of any room furnished by any hotel	C.	Every person owning, operating, managing or controlling hotel

135. Round Rock	Price paid for a room.... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
136. Rowlett	Price paid for a room ...ordinarily used for sleeping	C, E, I, J	Every person owning, operating, managing or controlling hotel
137. Saginaw*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
138. San Angelo*	Cost of occupancy of any hotel	A, B, C, E, F	Every person owning, operating, managing or controlling hotel
139. San Marcos	Each person who... pays for the use or possession... of a room in a hotel that is ordinarily used for sleeping	C, H	Every person owning, operating, managing or controlling hotel
140. Sanger*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
141. Santa Fe	Price paid for a room ... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
142. Schertz*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
143. Seabrook*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel

144. Sealy*	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
145. Seguin*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
146. Selma*	Occupant of a room that is in a hotel	B, C, D	Every person owning, operating, managing or controlling hotel
147. Shenandoah	Every person who... pays for the use of possession... of a motel or hotel room ordinarily used for sleeping	B, C, E	Every person owning, operating, managing or controlling hotel
148. Sherman*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, E	Every person owning, operating, managing or controlling hotel
149. Sonora	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
150. South Houston*	Cost of occupancy of any sleeping room furnished by any hotel	C, D	Every person owning, operating, managing or controlling hotel
151. Stafford*	Cost of occupancy of any sleeping room in a hotel	C, M	Every person owning, operating, managing or controlling hotel
152. Stephenville*	Cost of occupancy of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel

153. Sugar Land	Person who... pays for the use or possession... of a room in a hotel... ordinarily used for sleeping	None	Every person owning, operating, managing or controlling hotel
154. Temple*	Cost of occupancy of any room or space furnished by any hotel	A, B, C, D, E	Every person owning, operating, managing or controlling hotel
155. Terrell	Every person who... pays for the use or possession of a room that is in a hotel... ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
156. Texarkana*	Cost of occupancy of any room ordinarily used for sleeping	C, E, H	Every person owning, operating, managing or controlling hotel
157. Texas City*	Cost of occupancy of any sleeping room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
158. Tomball*	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
159. Tyler*	Cost of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
160. Universal City*	Cost of occupancy of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
161. Victoria*	Occupancy of any room or space furnished by any hotel or motel	A, B, C, D	Every person owning, operating, managing or controlling hotel

162. Vidor*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
163. Waco*	Occupant of any room or space furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
164. Watauga*	cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel
165. Weatherford*	Cost of occupancy of any room or space furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
166. Webster	Every person who... pays for the use of possession... of a room that is in a hotel... and ordinarily used for sleeping	B, C, E, F, G	Every person owning, operating, managing or controlling hotel
167. Weimar*	Any room or space... furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
168. Westlake*	Cost of occupancy of any room furnished by any hotel	A, C, M	Every person owning, operating, managing or controlling hotel
169. Wharton*	Occupancy of any room, ordinarily used for sleeping, furnished by any hotel	A, B, C, E	Every person owning, operating, managing or controlling hotel
170. White Settlement*	Cost of occupancy of any room or space furnished by any hotel	B, C, D	Every person owning, operating, managing or controlling hotel

171. Whitney*	Cost of occupancy of any sleeping room furnished by any hotel	C	Every person owning, operating, managing or controlling hotel
172. Wichita Falls*	Cost of occupancy of any sleeping room furnished by any hotel	A, B, C	Every person owning, operating, managing or controlling hotel
173. Winnsboro*	Occupant of any room or space furnished by any hotel	A, B, C, D	Every person owning, operating, managing or controlling hotel
174. Wolfforth*	Occupant of any room or space furnished by any hotel	A, B, C, E	Every person owning, operating, managing or controlling hotel
175. Wylie*	Cost of occupancy of any room or space furnished by any hotel	A, C, M	Every person owning, operating, managing or controlling hotel

* CITIES WITH "PAID TO HOTEL" TAX RATE PROVISION¹

** EXCLUSIONS/EXEMPTIONS FROM TAX:

- A. Other occupancy taxes imposed by other Governmental agencies.
- B. Occupancy by a permanent resident of the hotel.
- C. The cost of food served by the hotel and cost of personal services performed by a hotel (not related to cleaning and readying of the room).
- D. Occupancy of any room or space rented from a corporation or association organized and operated exclusively for religious, charitable or educational purposes.

¹The ordinance for the City of Sonora is unclear in this regard.

- E. Federal or State employees engaged in official business.²
- F. Diplomatic personnel who present a tax exemption card issued by the U.S. State Department.
- G. Military personnel engaged in official business.
- H. A person who has the right to use or possess a hotel room for at least thirty (30) consecutive days, so long as there is no interruption of payment for the period.³
- I. All persons, organizations and entities specified in Ch. 156, subchapter C of the Texas Tax Code.
- J. A person described in sections 156.101 or 156.103(D) of the Texas Tax Code, as amended, is exempt from payment of taxes.
- K. A governmental entity excepted from the tax imposed by sections 156.103(A)(1) or (A)(3), Chapter 156 of the Texas Tax Code, as amended, shall pay the tax imposed, but is entitled to a refund.
- L. Any person or entity as described by state law, the provisions of which shall apply to [the City] as the same may be amended from time to time.
- M. Those exemptions set forth in section 351.006 of the Texas Tax Code, as it exists or may be amended.
- N. Any person or entity exempted or excepted under Chapter 351 of the Texas Tax Code.
- O. Cost of or consideration paid for a hotel room or facility not ordinarily used for sleeping, such as a meeting room.
- P. Consideration paid directly by the U.S. Treasury if the constitutional exemption is sought.

²See TEXAS TAX CODE ANN. § 156.103 (Vernon 2008).

³See exclusion B, which is substantially similar.