



# What is Exempt?



**Tax Exempt: Continuous Rental (No Bona Fide Written Long Term Lease)** any person who has continuously resided at the same location for a period longer than (6) six months and one day and has paid the tax for the first (6) six months (month to month lease) becomes tax exempt at month (7) seven as long as the person continues to reside at the same location. On the county tax return you would only include the rental receipts for the first (6) six months (taxable) starting in month (7) seven omit rental receipts from the county tax return as they are no longer taxable. If the stay is interrupted then the six months and one day begins anew.

**Tax Exempt: Bona Fide Written Long Term Lease:** Any person who rents for more than (6) six months and (1) one day with a Bona fide written long term lease is exempt from Tourist Tax. Long term rental receipts should not be included on the county tax return.