

Puerto Rico Room Tax Exemption – Step-by-Step Process

Due to the temporary unavailability of the Room Tax Exemption electronic platform, the Puerto Rico Tourism Company has established an alternative procedure for submitting Room Tax Exemption documentation.

Please follow the steps below to submit your request.

Step 1: Confirm You Meet the Exemption Requirements

Before submitting your documentation, confirm that the stay qualifies for the room tax exemption.

Official Purpose

The employee or representative must be traveling strictly on official business for the credit union.

Direct Payment by the Credit Union

The hotel bill must be paid directly by the credit union, either through:

- Direct billing to the credit union; or
- A corporate credit card issued in the credit union's name.

Payments made with personal cash or an employee's personal credit card—even if the employee is later reimbursed by the credit union—do not qualify for the exemption.

Step 2: Complete the Required Documents

Complete both of the following documents:

1. Room Tax Exemption Application – Alternative Procedure 2026
2. Room Tax Exemption Guest Data Template – Alternative Procedure 2026

Be sure to complete all required fields and provide all supporting documentation identified in the application.

Step 3: Prepare the Guest Data Excel File

The Room Tax Exemption Guest Data Template must be submitted exclusively as a Microsoft Excel (.xlsx) file.

The following formats will **not** be accepted for the guest data:

- PDF
- Screenshots
- Images
- Other file formats

Step 4: Email Your Completed Documents

Because the online Room Tax Exemption platform is temporarily unavailable, email all required documentation electronically to: roomtaxpr@tourism.pr.gov

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Step 5: Use the Required Email Subject Line

To help ensure your submission is properly identified and routed, include the word "Exemption" in the subject line, followed by the name of the lodging establishment.

Example:

Subject: Exemption – Hotel XYZ

Step 6: Submit All Documentation Together

Before sending your email, confirm that you have included:

- ☐ Completed Room Tax Exemption Application
- ☐ Completed Room Tax Exemption Guest Data Template in .xlsx format
- ☐ All required supporting documentation
- ☐ All required fields completed

Incomplete submissions may delay the evaluation process or result in a request for additional information.

Step 7: Await Review

Once the submission is received, the information will be reviewed to determine whether the applicable room tax exemption requirements have been met.

A determination will be issued after the submission has been reviewed. Additional information may be requested if the documentation provided is incomplete or clarification is needed.