

# Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

|  |   |
|--|---|
| Name of exempt entity                              | Exempt entity status (Religious, charitable, educational, governmental) |
| Address of exempt organization (Street and number) |   |
| City, State, ZIP code                              |   |

**Guest certification:** I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

|                                       |            |
|---------------------------------------|------------|
| Guest name (Type or print)            | Hotel name |
| Guest signature<br><b>sign here</b> ▶ | Date       |

## Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- United States Federal Agencies or Foreign Diplomats.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.
- Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). Details of this exemption category are on back of form. This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- Charitable Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Educational Entities.** Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Religious Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Exempt by Other Federal or State Law.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.

**Permanent Resident Exemption (30 consecutive days):** An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

**Do NOT send this form to the Comptroller of Public Accounts.**

## Texas Hotel Occupancy Tax Exemptions

See Rule 3.161: *Definitions, Exemptions, and Exemption Certificate* for additional information.

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### United States Federal Agencies or Foreign Diplomats (exempt from state *and* local hotel tax)

This exemption category includes the following:

- the United States federal government, its agencies and departments, including branches of the military, federal credit unions, and their employees traveling on official business;
- rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
- foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card specifically excludes hotel occupancy tax.

Federal government contractors are *not* exempt.

### Texas State Government Officials and Employees (exempt from state *and* local hotel tax)

This exemption category includes only Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card. State employees without a Hotel Tax Exemption Photo Identification Card and Texas state agencies are *not* exempt. (The state employee must pay hotel tax, but their state agency can apply for a refund.)

### Charitable Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes entities that have been issued a letter of tax exemption as a charitable organization and their employees traveling on official business. *See website referenced below.*

A charitable entity devotes all or substantially all of its activities to the alleviation of poverty, disease, pain and suffering by providing food, clothing, medicine, medical treatment, shelter or psychological counseling *directly* to indigent or similarly deserving members of society.

Not all 501(c)(3) or nonprofit organizations qualify under this category.

### Educational Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes in-state and out-of-state school districts, private or public elementary, middle and high schools, Texas Regional Education Service Centers and Texas institutions of higher education (*see Texas Education Code Section 61.003*) and their employees traveling on official business.

A letter of tax exemption from the Comptroller of Public Accounts as an educational organization is not required, but an educational organization might have one.

Out-of-state colleges and universities are *not* exempt.

### Religious Organizations (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes nonprofit churches and their guiding or governing bodies that have been issued a letter of tax exemption from the Comptroller of Public Accounts as a religious organization and their employees traveling on official business. *See website referenced below.*

### Exempt by Other Federal or State Law (exempt from state *and* local hotel tax)

This exemption category includes the following:

- entities exempted by other federal law, such as federal land banks and federal land credit associations and their employees traveling on official business; and
- Texas entities exempted by other state law that have been issued a letter of tax exemption from the Comptroller of Public Accounts and their employees traveling on official business. *See website referenced below.* These entities include the following:
  - nonprofit electric and telephone cooperatives,
  - housing authorities,
  - housing finance corporations,
  - public facility corporations,
  - health facilities development corporations,
  - cultural education facilities finance corporations, and
  - major sporting event local organizing committees.

#### For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at [www.comptroller.texas.gov/taxes/exempt/search.php](http://www.comptroller.texas.gov/taxes/exempt/search.php). Other information about Texas tax exemptions, including applications, is online at [www.comptroller.texas.gov/taxes/exempt/index.php](http://www.comptroller.texas.gov/taxes/exempt/index.php). For questions about exemptions, call 1-800-252-1385.