

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE



NOTE: This certificate is for business only, not to be used for private purposes, under penalty of law. The hotel operator may request a government ID, business card or other identification to verify exemption claimed. Certificate should be furnished to the hotel or motel. DO NOT send the completed certificate to the Comptroller of Public Accounts. The certificate does not require a number to be valid. Refer to Hotel Rule 3.161 for exemptions.

Check exemption claimed:

- United States government or Texas government official exempt from state, city, and county taxes.** Includes US government agencies and its employees traveling on official business, Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card, and diplomatic personnel of a foreign government who present a Tax Exemption Card issued by the US Department of State.
- Religious, charitable, or educational organization or employee exempt from state tax only.** Educational organizations include school districts, private or public elementary and secondary schools, and Texas institutions of higher education as defined in Section 61.003, Texas Education Code. Beginning October 1, 2003, non-Texas institutions of higher education (public and private universities, junior colleges, community colleges) must pay the state hotel occupancy tax. Religious and charitable organizations must hold a letter of exemption issued by the Comptroller of Public Accounts to claim the exemption.
- Other. Organization exempt by law other than Chapter 156, Tax Code.** Specify reason for exempt status below. **Supporting Documentation Required.**

Name of exempt organization University of Houston System & Component Universities	Organization exempt status (<i>Religious, charitable, educational, governmental</i>) Institution of Higher Education
Address of exempt organization (<i>Street and number, city, state, ZIP code</i>) Tax Department, 5000 Gulf Fwy Bldg 2 Rm 218, Houston, TX 77204-0907	

GUEST CERTIFICATION: I declare that I am an occupant of this hotel/motel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct.

Guest name (*Please print*)

sign here ▶

Date

FOR HOTEL/MOTEL USE ONLY (OPTIONAL)

Name of hotel/motel				
Address of hotel/motel (<i>Street and number, city, state, ZIP code</i>)				
Room rate	Local tax	Exempt state tax	Amount paid by guest	Method of payment

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. To review or correct your state tax-related information, contact the Texas State Comptroller's office.

Hotels may require verification before accepting a hotel occupancy tax exemption certificate. An organization may qualify for hotel occupancy tax exemption even when it does not have a Comptroller's letter of hotel tax exemption or cannot be found on the Comptroller's list of exempt organizations. Some examples include churches, public schools and community colleges.

You may need to pay the tax until verification of hotel tax exemption can be obtained from the Comptroller's office. You can apply to the hotel for a refund or credit.

A list of charitable, educational, religious and other organizations that are exempt from state and/or local hotel tax is online at http://window.state.tx.us/taxinfo/exempt/exempt_search.html. Other information about Texas tax exemptions, including applications, is online at <http://window.state.tx.us/taxinfo/exempt/index.html>.

You can also send an e-mail to exempt.orgs@cpa.state.tx.us or call (800) 252-1385.



COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528
AUSTIN, TX 78711-3528

July 15, 2003

Mr. Keith Gernold
University of Houston
Tax Director
4800 Calhoun Road
Houston, Texas 77204

Dear Mr. Gernold:

Our records show the *University of Houston* is an exempt educational organization. It qualifies for exemption from Texas sales and use tax and the state portion of the hotel occupancy tax.

The school may issue a valid sales tax exemption certificate in lieu of paying state and local sales tax on taxable items if they relate to the purpose of the educational institution [the items can not be used for the personal benefit of a private member or individual.]

Employees traveling on behalf of the school may issue a hotel occupancy tax exemption certificate instead of paying the state portion of the hotel occupancy tax. The method of payment will not affect the exemption. Non-employees and/or student groups traveling in association with the school may also issue a hotel exemption certificate instead of paying the state portion of the hotel occupancy tax, as long as the hotel is paid by way of institutional funds. In other words by check, credit card, direct billing to the school, etc.

The enclosed certificates, forms 01-339 and 12-302, do not require a number to be valid, and you may reproduce them in any quantity. You may also download additional copies of these forms online at <http://window.state.tx.us/taxinfo/taxforms/01-3392.pdf>, or <http://window.state.tx.us/taxinfo/taxforms/12-302.pdf>. You can also call Tax Assistance at 1-800-252-1385.

If you have questions regarding sales of taxable items or services and feel it may be necessary to hold a sales tax permit, contact Tax Assistance at the above number.

For questions about the organization's exempt status, you may e-mail me at tax.help@cpa.state.tx.us or call me toll free at 1-800-531-5441, extension 5-0252.

Sincerely,

Peter Kevin Hudson
Exempt Organizations Section