TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

SELECT NAME OF THE PURCHASING AGENCY FROM DROP-DOWN LIST:

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 of direct billing). This certificate does not need a number to be valid.

Name of exempt entity
Texas A&M University

Exempt entity status (Religious, charitable, educational, governmental)
Educational Entity

Address of exempt organization (Street and number)
3258 TAMU

City, State, ZIP code
College Station, TX 77843

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 Below:

Date

Exemption claimed

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

☐ Education Entities. This category is exempt from state hotel tax, but not local hotel tax. Details of this exemption category are listed below.

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 educations organization is not required, but an education organization might have one.

Out-of-state colleges and universities are not exempt

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.

For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at:

www.window.state.tx.us/taxinfo/exempt/exempt_search.html

Other information about Texas tax exemptions, including applications, is online at:

www.window.state.tx.us/taxinfo/exempt/index.html

For questions about exemptions, call 1-800-252-1385.

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

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