

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

P.O. Box 13528 • AUSTIN, TX 78711-3528



October 16, 2007

Ms. Patty Conner
Senior Analyst
Business Affairs Office
Texas Tech University Health Sciences Center
3601 4th Street, Room 2C180, Stop 6209
Lubbock, Texas 79430

Dear Ms. Conner:

Effective Sept. 1, 1975, Texas Tech University Health Sciences Center is exempt from Texas **sales and use tax** and the **state portion of hotel occupancy tax** as an educational organization.

We have assigned Texas Taxpayer Identification Number 17526680149 to the organization. Please reference this number in correspondence with us. The assignment of the taxpayer number does not mean the organization is permitted to collect or remit Texas taxes. Exempt organizations must collect taxes on most of their sales. Please give our Tax Assistance section a call at (800) 252-5555 if you need a sales tax permit.

The sales tax exemption extends to goods and services purchased by your organization.

The sales tax exemption certificate can be issued instead of paying tax when buying taxable items. The exemption certificate does not need a taxpayer identification number to be valid, but you may provide your Texas Taxpayer Identification Number if the seller requests it.

Employees of the organization may issue a hotel exemption certificate in the name of the organization when traveling on official business, in lieu of paying the state portion of the hotel occupancy tax. Individuals or groups of individuals who are not employees of the organization may also issue a hotel exemption certificate in the name of the organization when traveling on official business, but, for the hotel tax exemption to apply, payment must be made with the organization's funds.

The hotel may require a copy of your exemption letter or other verification, such as a printout from the Comptroller's list of exempt entities, showing the organization is exempt from hotel tax. This allows the hotel to accept the exemption certificate in good faith.

Exemption certificates are enclosed. Make as many copies of the exemption certificates as you need.

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When purchasing taxable goods or services as a state government entity, a purchase voucher issued by the governmental entity is sufficient proof of its exempt status. However, an exemption certificate can be issued instead of paying tax when buying taxable items. The exemption certificate does not need a taxpayer number to be valid, but you may provide your taxpayer number if the seller requests it.

If the Texas Tech University Health Sciences Center is covered by the state's voucher reimbursement system for state travel, the employees traveling on official business for state agencies or university, as listed in the Comptroller's Manual of Accounts, must pay hotel occupancy tax, but the agency will reimburse the employee for the tax, and the agency can apply for a refund of the hotel occupancy tax reimbursed to an employee. Please follow the voucher and documentation procedures in the Texas Travel Allowance Guide, publication # 96-174. The publication is on-line at <http://window.state.tx.us/comptrol/san/fm1.html>. Select the Travel Allowance Guide from the "publications" list. See Chapter 3, Meal and Lodging Expenses.

Our goal is to provide you with prompt, professional service. Please take a moment to complete the enclosed survey. Or, you may complete our on-line survey at <http://aixtcp.cpa.state.tx.us/surveys/tpsurv2/index.html>.

If you have any questions, write to us at exempt.orgs@cpa.state.tx.us, or call us toll-free at (800) 531-5441, ext. 66922. Also, our publications, exemption certificates and other helpful information are online at <http://www.window.state.tx.us/taxinfo/exempt>.

Sincerely,



WynNelle Leeth
Exempt Organizations Section

TEXAS SALES AND USE TAX EXEMPTION CERTIFICATION

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: _____


Street address: _____ City, State, ZIP code: _____

Description of items to be purchased or on the attached order or invoice:

Purchaser claims this exemption for the following reason:

I understand that I will be liable for payment of sales or use taxes which may become due for failure to comply with the provisions of the Tax Code: Limited Sales, Excise, and Use Tax Act; Municipal Sales and Use Tax Act; Sales and Use Taxes for Special Purpose Taxing Authorities; County Sales and Use Tax Act; County Health Services Sales and Use Tax; The Texas Health and Safety Code; Special Provisions Relating to Hospital Districts, Emergency Services Districts, and Emergency Services Districts in counties with a population of 125,000 or less.

I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate and, depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.

 Purchaser	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.
THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.
 Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

This certificate should be furnished to the supplier. Do **not** send the completed certificate to the Comptroller of Public Accounts.