

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 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	Organization exempt status (<i>Religious, charitable, educational, governmental</i>)
Address of exempt organization (<i>Street and number, city, state, ZIP code</i>)	

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.