Comptroller of Public Accounts FORM 12-302 (Rev.2-17/19)

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

THE TEXAS A&M UNIVERSITY SYSTEM

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	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 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 educational organization is not required, but an educational 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.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.

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.

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