August 14, 2009

Mr. Cliff Seagroves
Deputy Director
Diplomatic Property, Taxes, Services & Benefits
United States Department of State
Office of Foreign Missions
Washington, D.C. 20520

Dear Mr. Seagroves:

Thank you for your letter requesting confirmation that Administrative Rules 3.322(i) and 3.161(b)(4) are the most current guidance validating exemption benefits granted through the Diplomatic Tax Exemption Program.

Rule 3.322 has been revised and the section concerning the sales and use tax exemption for foreign diplomats that was in section (i), is now in section (j).

Rule 3.161(b)(4) still provides for the hotel tax exemption for foreign diplomatic personnel. In addition, subsection (c)(2)(C) of the rule describes the support documentation required for a hotel to accept a hotel tax exemption certificate, in good faith, from a qualified foreign diplomat.

The Texas Hotel Occupancy Tax Exemption Certificate (Form 12-302) also provides a box to check when diplomatic personnel of a foreign government present an appropriate tax exemption card issued by the U.S. Department of State.

Copies of the above rules and the hotel tax exemption certificate are enclosed.

If you have specific questions, please feel free to contact Donald Dillard of our Tax Policy Division by e-mail at donald.dillard@cpa.state.tx.us or by phone at (800) 531-5441, ext. 6-6171, or direct in Austin at (512) 936-6171.

Sincerely,

Susan Combs

Enclosures

cc: Donald Dillard

<<Prev Rule

Texas Administrative Code

Next Rule>>

TITLE 34	PUBLIC FINANCE
PART 1	COMPTROLLER OF PUBLIC ACCOUNTS
CHAPTER 3	TAX ADMINISTRATION
SUBCHAPTER K	HOTEL OCCUPANCY TAX
RULE §3.161	**Definitions, Exemptions, and Exemption Certificate**

(a) Definitions. The following words and terms, when used in this subchapter, shall have the following meanings, unless the context clearly indicates otherwise.

(1) Charitable or eleemosynary organization--A nonprofit organization devoting all or substantially all of its activities to the alleviation of poverty, disease, pain, and suffering by providing food, clothing, drugs, treatment, shelter, or psychological counseling directly to indigent or similarly deserving members of society with its funds derived primarily from sources other than fees or charges for its services. If the organization engages in any substantial activity other than the activities described in this section, it will not be considered as having been organized for purely public charity, and therefore, will not qualify for exemption under this provision. No part of the net earnings of the organization may inure to the benefit of any private party or individual other than as reasonable compensation for services rendered to the organization. Some examples of organizations that do not meet the requirements for exemption under this definition are fraternal organizations, lodges, fraternities, sororities, service clubs, veterans groups, mutual benefit or social groups, professional groups, trade or business groups, trade associations, medical associations, chamber of commerce, and similar organizations. Even though not organized for profit and performing services that are often charitable in nature, these types of organizations do not meet the requirements for exemption under this provision.

(2) Educational organization--A nonprofit organization or governmental entity whose activities are devoted solely to systematic instruction, particularly in the commonly accepted arts, sciences, and vocations, and has a regularly scheduled curriculum, using the commonly accepted methods of teaching, a faculty of qualified instructors, and an enrolled student body or students in attendance at a place where the educational activities are regularly conducted. An organization that has activities consisting solely of presenting discussion groups, forums, panels, lectures, or other similar programs, may qualify for exemption under this provision, if the presentations provide instruction in the commonly accepted arts, sciences, and vocations. The organization will not be considered for exemption under this provision if the systematic instruction or educational classes are incidental to some other facet of the organization's activities. No part of the net earnings of the organization may inure to the benefit of any private party or individual other than as reasonable compensation for services rendered to the organization. Some examples of organizations that do not meet the requirements for exemption under this definition are professional associations, business leagues, information resource groups, research organizations, support groups, home schools, and organizations that merely disseminate information by distributing printed publications. Entities that are defined in the Education Code, §61.003, as Texas public or private "institutions of higher education" are recognized for exemption under this provision. Included in the definition of "institutions of higher education" is any public technical institute, public junior college, public senior college or university, medical or dental unit, public state college, or other agency of higher education as identified in Education Code, §61.003. A Texas private "institution of higher education" is a private or independent university or college that is organized under the Texas Non-Profit Corporation Act; exempt from taxation under Article VIII, §2, of the Texas Constitution and §501(c)(3) of the Internal Revenue Code of 1986 (26 U.S.C. §501); and accredited by the Southern Association of Colleges and Schools. Beginning October

1, 2003, public and private "institutions of higher education" from other states or countries do not meet the requirements for exemption under this provision.

(3) Hotel--Any building or buildings in which members of the public obtain sleeping accommodations for a consideration. The term includes, in addition to the buildings listed in Tax Code, §156.001, manufactured homes, skid mounted bunk houses, residency inns, condominiums, cabins, and cottages.

(4) Permanent Resident--A person who has the right to use or occupy a room or space in a hotel for at least 30 consecutive days without interruption. A person may be an individual, organization, or entity.

(5) Private Club--An organization that provides members entertainment, recreation, sport, dining, or social facilities and assesses dues, initiation fees, and other charges for special privileges or status not available to the general public.

(6) Religious organization--A nonprofit organization that is an organized group of people regularly meeting for the primary purpose of holding, conducting and sponsoring religious worship services, according to the rights of their sect. The organization must be able to provide evidence of an established congregation showing that there is an organized group of people regularly attending these services. An organization that supports and encourages religion as an incidental part of its overall purpose, or one whose general purpose is furthering religious work or instilling its membership with a religious understanding, will not qualify for exemption under this provision. No part of the net earnings of the organization may inure to the benefit of any private party or individual other than as reasonable compensation for services rendered to the organization. Some examples of organizations that do not meet the requirements for exemption under this definition are conventions or associations of churches, evangelistic associations, churches with membership consisting of family members only, missionary organizations and groups who meet for the purpose of holding prayer meetings, bible study or revivals.

(b) Exemptions. This subsection deals with exemptions from the state hotel occupancy tax. For information on city and county hotel taxes, contact the affected city or county.

(1) Religious, charitable, and educational organizations and their employees, including college and university personnel, traveling on official business of the organization are exempt from payment of hotel occupancy tax.

(2) State officials, judicial officers, heads of state agencies, the Executive Director of the Legislative Council, the Secretary of the Senate, state legislators, legislative employees, members of state boards and commissions, and designated state employees of the State of Texas who present a Hotel Tax Exemption Photo Identification Card when traveling on official state business are exempt from the hotel occupancy tax. State agency, institution, board, or commission employees who have not been issued a Hotel Tax Exemption Photo Identification Card must pay the hotel occupancy tax. The hotel tax paid by the state or reimbursed to a state employee may be refunded as provided in §3.163 of this title (relating to Refund of Hotel Occupancy Tax). For the purpose of claiming an exemption, a Hotel Tax Exemption Photo Identification Card includes:

(A) any photo identification card issued by a state agency that states "EXEMPT FROM HOTEL OCCUPANCY TAX, under Tax Code, §156.103(d)", or similar wording; or

(B) a Hotel Tax Exemption Card that states "when presented with a photo identification card issued by a Texas agency, the holder of this card is exempt from state, municipal, and county hotel occupancy tax, Tax Code, §156.103(d)", or similar wording.

(3) The United States government and its employees traveling on official business representing the United States government are exempt from the hotel occupancy tax.

(4) Diplomatic personnel of a foreign government who present an appropriate Tax Exemption Card issued by the United States Department of State are exempt from the tax.

(5) If an exemption applies, then the organization or individual claiming exemption must present an exemption certificate to the hotel.

(6) Permanent residents are exempt from payment of hotel occupancy tax.

(A) A permanent resident is exempt beginning on:

(i) the first day for which the resident has entered into a written agreement with the hotel or has given a written notice to the hotel of the resident's intent to use or occupy a room or space in the hotel for the next 30 or more consecutive days and the resident actually stays for at least the next 30 consecutive days; or

(ii) the first day after the 30th consecutive day of the stay, if the resident neither gave written notice of intent to stay, nor entered into any written agreement with the hotel. For example, if a person does not notify the hotel that he intends to stay for at least 30 days, but stays 35 days, then the person is exempt from hotel tax from the 31st day through the 35th day, but tax is due on the first 30 consecutive days of the occupancy.

(B) The permanent resident exemption ends when an interruption in the right to use or occupy the room or space occurs.

(C) Permanent residents are not required to physically occupy a room or space.

(D) Permanent residents may have the right to use or occupy different rooms in the same hotel without loss of the permanent resident exemption.

(E) The permanent resident exemption applies to the lowest number of rooms in a written notice, agreement, or contract for a range of rooms plus the number of rooms that qualify for the permanent resident exemption under subparagraph (A)(ii) of this paragraph.

Attached Graphic

(c) Exemption certificate.

(1) Any organization or individual claiming exemption from the payment of hotel occupancy tax must furnish the hotel with a signed exemption certificate.

(2) The rental of a room or space in a hotel is exempt from tax if the person required to collect the tax receives, in good faith from a guest, a properly completed exemption certificate stating that the guest qualifies for exemption under Tax Code §156.102 or §156.103 or other law. The exemption certificate must be supported by the following documentation:

(A) for persons traveling on official business of the federal government, a valid government identification card;

(B) for state officials exempted by Tax Code §156.103(d), a Hotel Tax Photo Identification Card, as described in subsection (b)(2)(A) or (B) of this section;

(C) for diplomatic personnel of a foreign government, the appropriate Tax Exemption Card issued by the United States Department of State;

(D) for persons traveling on official business of a charitable, educational, or religious organization, as defined in subsection (a)(1), (2) or (6) of this section:

(i) a letter of hotel tax exemption issued by the Comptroller of Public Accounts; or

(ii) verification that the organization is on the comptroller's list of entities that have been provided a letter of exemption; such as, a printed copy of the Comptroller's Internet Web site listing the organization as exempt for hotel tax.

(E) For persons traveling on official business of an organization exempt by law other than Tax Code Chapter 156:

(i) a letter of hotel tax exemption issued by the Comptroller of Public Accounts; or

(ii) verification that the organization is on the comptroller's list of entities that have been provided a letter of exemption.

(F) The manner of payment by an employee of an exempt organization does not affect the exemption. To claim an exemption a nonemployee traveling on behalf of an exempt organization must pay the hotel directly with the organization's funds, by organization check, organization credit card, or direct billing to the organization by the hotel.

(3) A hotel claiming exemption of its receipts from hotel occupancy tax must provide proof that the receipts were exempt, either through exemption certificates or other competent evidence.

(4) Certain entities that are exempt from hotel tax may be issued identification numbers for administrative purpose only. The Comptroller may issue a tax number to an entity that is not exempt from Hotel Tax, and a tax number does not guarantee that an organization is exempt from Hotel Tax. An organization is not required to provide an identification number on the Hotel Tax Exemption Certificate.

(5) The exemption certificate must be substantially in the form herein adopted by reference. Copies of the certificate are available for inspection at the office of the Texas Register or may be obtained from the Comptroller of Public Accounts, P.O. Box 13528, Austin, Texas 78711. Copies may also be requested by calling our toll-free number 1-800-252-1385. In Austin, call 463-4600. (From a Telecommunication Device for the Deaf (TDD) only, call 1-800-248-4099 toll free. In Austin the local TDD number is 463-4621.) Taxpayers may download copies at www.window.state.tx.us.

(d) Exclusions.

(1) Dormitories and other housing facilities owned or leased and operated by institutions of higher education as defined in subsection (a)(2) of this section and used to provide sleeping accommodations for persons engaged in educational programs or activities at the institutions are excluded from the definition of a hotel in Tax Code, §156.001, and their rentals are not subject to tax. Hotels owned or

leased and operated by institutions of higher education, however, are not excluded and their rentals are subject to tax.

(2) Private clubs as defined in subsection (a)(5) of this section do not collect tax on rentals of rooms to members. Tax is due, however, on the rental of rooms to nonmembers.

Source Note: The provisions of this §3.161 adopted to be effective December 6, 1996, 21 TexReg 11493; amended to be effective August 12, 1998, 23 TexReg 8182; amended to be effective March 16, 2000, 25 TexReg 2155; amended to be effective January 7, 2003, 28 TexReg 354; amended to be effective June 1, 2004, 29 TexReg 5413

Next Page Previous Page

List of Titles Back to List

HOME | TEXAS REGISTER | TEXAS ADMINISTRATIVE CODE | OPEN MEETINGS | HELP |

<<Prev Rule

Texas Administrative Code

Next Rule>>

TITLE 34	PUBLIC FINANCE
PART 1	COMPTROLLER OF PUBLIC ACCOUNTS
CHAPTER 3	TAX ADMINISTRATION
SUBCHAPTER O	STATE SALES AND USE TAX
RULE §3.322	**Exempt Organizations**

(a) General policy. This section is administered using the following guiding principles:

(1) Because exemptions are not favored under the laws of the State of Texas, the provisions of this section shall be strictly interpreted.

(2) An organization must show by clear and convincing evidence that it meets the requirements of this section and the statutes. Any unresolved question about the qualifications of an organization will result in denial of exempt status.

(b) Entities that must prove exempt status. Entities or organizations that may qualify for exempt status include:

(1) a nonprofit charitable or eleemosynary organization that devotes all or substantially all of its activities to the alleviation of poverty, disease, pain, and suffering by providing food, clothing, drugs, treatment, shelter, or psychological counseling directly to indigent or similarly deserving members of society with its funds derived primarily from sources other than fees or charges for its services. If the organization engages in any substantial activity other than the activities described in this section, it cannot qualify for exemption under this provision because it is not organized for purely public charity. No part of the net earnings of the organization may inure to the benefit of any private party or individual other than as reasonable compensation for services rendered to the organization. Some examples of organizations that do not meet the definition of charitable organization, even if the nonprofit organizations perform services that are often charitable in nature, are as follows: fraternal organizations, lodges, fraternities, sororities, service clubs, veterans groups, mutual benefit or social groups, professional groups, trade or business groups, trade associations, medical associations, chambers of commerce, and similar organizations. Although these organizations do not qualify for exemption as charitable organizations, they may qualify for the exemption under the Tax Code, §151.310(a)(2), if they obtain an exemption from the Internal Revenue Service (IRS) under the Internal Revenue Code (IRC), §501(c). Chambers of Commerce may qualify under paragraph (6) of this subsection;

(2) a nonprofit educational organization or governmental entity whose activities are devoted solely to systematic instruction, particularly in the commonly accepted arts, sciences, and vocations, and has a regularly scheduled curriculum that uses the commonly accepted methods of teaching, a faculty of qualified instructors, and an enrolled student body or students in attendance at a place where the educational activities are regularly conducted. An organization that has activities that solely consist of presentation of discussion groups, forums, panels, lectures, or other similar programs, may qualify for the exemption under this provision, if the presentations provide instruction in the commonly accepted arts, sciences, and vocations. An organization cannot qualify for exemption under this provision if the systematic instruction or educational classes are incidental to some other facet of the organization's activities. No part of the net earnings of the organization may inure to the benefit of any private party or

individual other than as reasonable compensation for services rendered to the organization. Some examples of organizations that do not meet the requirements for exemption under this definition are professional associations, business leagues, information resource groups, research organizations, support groups, home schools, and organizations that merely disseminate information by distributing printed publications. Although these organizations do not qualify for exemption as educational organizations, they may qualify for the exemption under the Tax Code, §151.310(a)(2), if they obtain an exemption from the IRS under the IRC, §501(c);

(3) a nonprofit religious organization that is an organized group of people who regularly meet for the primary purpose of holding, conducting, and sponsoring religious worship services according to the rites of their sect. The organization must be able to provide evidence of an established congregation that shows regular attendance of these services by an organized group of people. An organization that supports or encourages religion as an incidental part of its overall purpose, or one whose general purpose is to further religious work or instill its membership with a religious understanding, cannot qualify for exemption under this provision. No part of the net earnings of the organization may inure to the benefit of any private party or individual other than as reasonable compensation for services rendered to the organization. Some examples of organizations that do not meet the requirements for exemption under this definition are conventions or associations of churches, evangelistic associations, churches with membership consisting of family members only, missionary organizations, and groups that organize for the purpose of holding prayer meetings, Bible study, or revivals. Although these organizations do not qualify for exemption as religious organizations, they may qualify for an exemption under the Tax Code, §151.310(a)(2), if they obtain an exemption from the IRS under the IRC, §501(c);

(4) a youth athletic organization that is a nonprofit corporation or association that exclusively provides athletic competition among persons under 19 years of age;

(5) a nonprofit organization that applies for and obtains a determination letter or a group exemption ruling letter from the IRS that states that the organization qualifies for exemption from federal income tax under the IRC, §501(c)(3), (4), (8), (10), or (19);

(6) a nonprofit chamber of commerce that represents at least one Texas city, county, or geographic locality. For the purpose of this section, a chamber of commerce is a perpetual organization devoted exclusively to promoting the general economic interest of all commercial enterprises in the city, county, or areas it represents. The term does not include chamber-like organizations such as trade associations or business leagues that serve a single line or closely related lines of business within a single industry;

(7) a nonprofit convention and tourist promotional agency organized or sponsored by at least one Texas city or county;

(8) an electric cooperative formed under the Electric Cooperative Corporation Act (Utilities Code, Chapter 161) and nonprofit electric cooperatives located outside the state;

(9) a telephone cooperative formed under the Telephone Cooperative Act (Utilities Code, Chapter 162) and nonprofit telephone cooperatives located outside the state; and

(10) a local organizing committee that is exempt from federal income tax under the IRC, §501(c). The local organizing committee must be authorized by an endorsing municipality to pursue an application and submit a bid on the municipality's behalf to a site selection organization for selection as the host site of the 2007 Pan American Games or the 2012 Olympic Games.

(c) Entities always exempt. The following entities and organizations are exempt under the law and are not required to request and prove exempt status except to send information as requested by the comptroller to verify its exempt status under this subsection:

(1) the United States, its unincorporated agencies and instrumentalities;

(A) The United States includes all parts of the executive, legislative, and judicial branches and all independent boards, commissions, and agencies of the United States government.

(B) Instrumentalities and agencies of the United States include:

(i) various military entities under the supervision of a base commander;

(ii) organizations that contract with the United States and whose contracts explicitly and unequivocally state that they are agents of the United States;

(iii) organizations wholly owned by the United States or wholly owned by an organization that is itself wholly owned by the United States; and

(iv) organizations specifically named as agents of the United States or exempted as instrumentalities of the United States by federal statutes.

(C) Instrumentalities and agencies of the United States also include organizations having substantially all of the following characteristics:

(i) they are funded by the United States;

(ii) they carry out a specific program of the United States;

(iii) they are managed or controlled by officers of the United States;

(iv) their officers are appointed by the United States;

(v) they perform commitments of the United States under an international treaty; and

(vi) they are not organized for private profit.

(2) any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States. "Wholly owned" means total or 100% ownership;

(3) federal credit unions organized under 12 United States Code, §1768;

(4) the State of Texas, its unincorporated agencies and instrumentalities;

(5) any county, city, special district or other political subdivision of the State of Texas, and any college or university created or authorized by the State of Texas;

(6) any company, department, or association organized for the purpose of answering fire alarms and

extinguishing fires or for the purpose of answering fire alarms, extinguishing fires, and providing emergency medical services, the members of which receive nominal or no compensation for their services;

(7) nonprofit corporations formed under the Development Corporation Act of 1979 or the Health Facilities Development Act of 1981 when they purchase items for their exclusive use and benefit. The exemption does not apply to items purchased by the corporation to be lent, sold, leased, or rented. See §3.291 of this title (relating to Contractors); and

(8) nonprofit corporations established by the Texas National Research Laboratory Commission under Government Code, §465.008(g). Taxable items purchased or leased from these corporations are also exempt from tax if the items are used in or for carrying out an eligible undertaking as defined by Government Code, §465.021.

(d) Qualification requirements. To qualify for exempt status under subsection (b) of this section, an organization must satisfy all of the following requirements.

(1) An organization must be organized or formed solely to conduct one or more exempt activities. The Comptroller will consider all documents necessary to prove the purpose for which an organization is formed.

(2) An organization must devote its operations exclusively to one or more exempt activities.

(3) An organization must dedicate its assets in perpetuity to one or more exempt activities.

(4) No profit or gain may pass directly or indirectly to any private shareholder or individual. All salaries or other benefits furnished officers and employees must be commensurate with the services actually rendered.

(e) How to obtain exempt status.

(1) To apply for and obtain a letter of exemption from the comptroller, an organization must submit to the comptroller a written statement that details the nature of the activities conducted or to be conducted and the following documentation:

(A) a copy of the bylaws, a copy of its constitution, and a copy of any applicable trust agreement, and if the organization is a corporation, a copy of the articles of incorporation and any related amendments;

(B) if the claimed exemption is under §501(c)(3), (4), (8), (10), or (19) of the IRC, a copy of all pages of a determination letter or a group exemption ruling letter from the IRS. If the original determination letter or group exemption ruling letter is more than four years old, then the organization must send a copy of a recent letter from the IRS. A nonprofit organization that claims exemption under a parent's exemption must provide a copy of the parent organization's group exemption ruling letter from the IRS and a letter from the parent organization that states that the applicant nonprofit organization is a subordinate covered under the parent organization's group exemption.

(2) The comptroller may require an organization to furnish additional information to establish the claimed exemption. For example, the comptroller may request financial information and documentation that shows all services that the organization performs.

(3) After a review of the material, the comptroller will inform an organization in writing if it qualifies for exemption.

(4) The comptroller or an authorized representative of the comptroller may audit the records of an organization at any time during regular business hours to verify the validity of the organization's exempt status.

(f) Revocations, withdrawals, or loss of exemptions.

(1) Except as provided in paragraph (2) of this subsection, if at any time the comptroller has reason to believe that an exempt organization no longer qualifies for exemption, a comptroller's representative will notify the organization that its exempt status is under review. A comptroller's representative may request additional information that is necessary to ascertain the continued validity of the organization's exempt status. An organization must immediately notify the comptroller in writing of a revocation, withdrawal, or loss of exemption when the organization no longer qualifies for exemption. If the comptroller determines that an organization is no longer entitled to its exemption, then the comptroller will notify the organization. The date of the notification letter is the effective date of the revocation. All subsequent purchases are Cont'd...

Next Page Previous Page

List of Titles Back to List

HOME | TEXAS REGISTER | TEXAS ADMINISTRATIVE CODE | OPEN MEETINGS | HELP |

12-302
(Rev.4-07/17)

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 *(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/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 (Street and number, city, state, ZIP code)				
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.