

UNITED STATES PERMANENT MISSION TO THE
ORGANIZATION OF AMERICAN STATES
DEPARTMENT OF STATE
WASHINGTON, D.C. 20520

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The United States Mission to the Organization of American States presents its compliments to the Organization of American States and its Permanent Missions and has the honor to provide information on the current policies and procedures concerning hotel and lodging tax exemption privileges of the Organization of American States and the Missions and their members in the United States.

Exemption from taxes imposed on purchases of hotel stays and other lodging (including short-term property rentals and corporate housing arrangements) in the United States for the Organization of American States, the Permanent Missions, or members of such missions who have been granted the privileges and immunities accorded to diplomatic agents is authorized by the presentation of a valid diplomatic tax exemption card at the time of payment. The nature of prepaid, online booking does not allow for the presentation of a tax exemption card; therefore, tax relief cannot be guaranteed in such situations.



The Permanent Mission to the
Organization of American States,

Washington, D.C. August 5, 2013

The Department's Office of Foreign Missions (OFM) is unable to provide any assistance in obtaining an exemption or reimbursement of taxes charged on purchases made through the internet.

OFM strongly recommends that travelers notify hotels of their tax-exempt status in advance of their stay. Travelers should also allow sufficient time, especially upon check-out, to resolve tax exemption questions.

Official/Mission Tax Exemptions

Mission tax exemption cards are used by representatives of the Organization of American States and the Missions to obtain exemption from certain taxes, including taxes on hotel stays and lodging, on purchases in the United States that are necessary for the mission's operations and functions. OFM considers official expenses associated with the lodging of employees of the Organization of American States and the Missions, representatives of a sending State's government, or other travelers hosted by the foreign mission, to be exempt from taxation when:

- a) the Organization of American States or the Mission holds a valid Mission Tax Exemption Card that allows for the relief of such taxes;
- b) the travel of the individuals described above is conducted in support of the missions' diplomatic or consular functions; and

- c) the lodging costs are paid for with a check, credit card or wire transfer transaction in the name of the Organization of American States or the Mission. Missions are advised that cash is not an acceptable form of payment.

A mission tax card may not be used to exempt taxes on hotel or lodging expenses unrelated to a mission's diplomatic or consular functions, such as those related to tourism, medical treatment, or leisure travel.

Personal Tax Exemptions

Personal tax exemption cards are issued for the sole benefit of the individual identified and pictured on the card. OFM considers personal lodging expenses to be exempt from taxation when:

- a) the individual holds a valid Personal Tax Exemption Card that allows for the relief of such taxes;
- b) the room(s) are registered in the name of the individual identified on the Personal Tax Exemption Card; and
- c) the lodging expenses are paid for by the individual identified on the Personal Tax Exemption Card, using any form of payment.

General Hotel Tax Exemption Issues

The Department has learned that foreign missions have been providing written documentation to various vendors and tax authorities in the United States, which states that certain members of the mission are exempt from

taxation. The Department is the only entity in the United States with legal authority to authorize diplomatic and consular tax exemption privileges. The Organization of American States and the Missions may not independently purport to authorize or otherwise certify to a vendor or governing tax authority the availability of tax exemption privileges for the Organization of American States, the Missions, or their representatives.

If a hotel or other vendor wishes to verify the eligibility for a tax exemption, the Organization of American States, the Missions, and their members should request that the vendor use the Department's online tax card verification system at <https://ofmapps.state.gov/tecv/> or contact OFM during normal business hours at 202-895-3500, extension 2, or OFMTaxCustoms@state.gov.