

Idaho State Tax Commission
SALES TAX EXEMPTION ON LODGING ACCOMMODATIONS

Form with fields for Hotel/Motel/Campground Name (Seller), Guest (Name), Address, City, State, and Zip Code.

This exemption does not apply if you pay charges from your own personal funds or from expense reimbursements. To qualify, the credit card company must directly bill your employer.

I am an employee of a(n):

[] U.S. Government Agency

Name of Agency: _____

Qualifying Type of Card: [] Purchase Card [] Fleet Card [] Travel Card

Credit Card Number:

Purchase cards will be either VISA (beginning with 4486, 4614, or 4716) or MasterCard (beginning with 5565 or 5568).

Fleet cards will be either Voyager (beginning with 8699) or MasterCard (beginning with 5565 or 5568).

Travel cards will be either VISA (beginning with 4486 or 4614) or MasterCard (beginning with 5565 or 5568). Travel cards with the sixth digit of 6, 7, 8, 9, or 0 are billed directly to the government agency and qualify for exemption.

Charges to travel cards with the sixth digit of 1, 2, 3, or 4 are billed directly to the employee, do not qualify for the tax exemption, and are subject to tax.

[] Idaho State Government Agency

Name of Agency: _____

Credit Card Number:

Qualifying cards are Visa issued by Bank of America. They include the name of the agency and usually the name of a state employee. The

Type of Card:

Credit Card Number:

I certify that all statements I have made on this form are true and correct to the best of my knowledge. I understand that falsification of this certificate for the purpose of evading payment of tax is a misdemeanor. Other penalties may also apply.

Form with fields for Signature of Guest, Work Address, and Work Phone Number.

Definitions for Idaho Form ST-104-HM

Sales Tax Exemption on Lodging Accommodations

Exempt Entities. Rooms or campground spaces furnished to government entities, educational institutions, or hospitals are exempt from the taxes if the charge is billed directly to—and paid directly by—the government entity, educational institution, or hospital.

“Billed directly to” means a contractual agreement between the facility operator and an exempt entity where the charge for the room or campground space is directed to, and is the responsibility of, the exempt entity. “Billed directly to” also includes credit card charges billed to an account opened by an exempt entity.

“Paid directly by” means a payment by an exempt entity to the facility operator. It does not include a payment by an exempt entity to an employee or agent for reimbursement of expenses incurred during business travel. However, “paid directly by” does include

institution for credit card charges made on a charge account in the name of the exempt entity with a credit card issued to the entity itself and not to any individual or employee.

Credit cards issued to employees of government

and paid directly by, the government entity when the employee is responsible for paying the credit card company.

QUALIFIED ORGANIZATIONS

American Indian Tribes - Tribal entity only, sales made to tribal members off the reservation do not qualify.

American Red Cross

Amtrak

Blind Services Foundation, Inc.

Centers for Independent Living

centers run by disabled persons that provide independent living programs to people with various disabilities qualify.

Emergency Medical Service Agencies

Forest Protective Association

Idaho Foodbank Warehouse, Inc.

Nonprofit Canal Companies

Nonprofit Hospitals

Nonprofit Schools

universities, and primary, charter, and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics do not qualify.

associations and alumni groups, do not qualify.

Senior Citizen Centers

State/Federal Credit Unions

Volunteer Fire Departments

Qualified Health Organizations

American Cancer Society

American Heart Association

Arthritis Foundation

The Arc, Inc.

Idaho Community Action Agency

Idaho Cystic Fibrosis Foundation

Idaho Primary Care Association and its Community Health Centers

Mental Health Association

National Multiple Sclerosis Society

Rocky Mountain Kidney Association

Government

State, county, or city government qualify. Sales to other states and their political subdivisions are taxable.

Ma

Ge

De

Un

100

Ak

RE

De

I ar

§ 6

clai

han

http

sale

To

for

emp

Pleas

Since

Ja

James

Tax P