Comptroller of Public Accounts FORM 12-302 (Rev.4-14/18)

Texas Hotel Occupancy Tax Exemption Certificate

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 or direct billing). This certificate does not need a number to be valid.

Name of exempt entity	Exempt entity status *(Religious, charitable, educational, governmental)*
SANTA MARIA ISD	**EDUCATIONAL**
Address of exempt organization *(Street and number)*	
P.O. BOX 448	
City, State, ZIP code	
SANTA MARIA, TX 78592	

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 sign here ▸	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- ☐ **United States Federal Agencies or Foreign Diplomats.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.
- ☐ **Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). *Details of this exemption category are on back of form.* This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- ☐ **Charitable Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☑ **Educational Entities.** *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Religious Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.
- ☐ **Exempt by Other Federal or State Law.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.

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.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.