

TEXAS HOTEL OCCUPANCY TAX EXEMPTION CERTIFICATE

Provide this completed certificate to the hotel to claim an exemption from state hotel occupancy tax. The hotel may request identification or other proof of affiliation with COCISD.

EXEMPT ENTITY INFORMATION

Entity: Coldspring-Oakhurst Consolidated Independent School District
Status: Educational Entity **Federal Tax ID:** 74-6000524
Address: P.O. Box 39, Coldspring, Texas 77331

GUEST AND HOTEL INFORMATION

Guest Name:
Hotel Name:
Guest Signature: **Date:**

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 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 exemption under hotel occupancy tax or other applicable law. The offense may range from a Class C misdemeanor to a felony of the second degree.

EXEMPTION CLAIMED

☒ **Educational Entity**

This category includes Texas school districts and their employees traveling on official business. Educational entities are exempt from state hotel occupancy tax but are not exempt from local hotel occupancy taxes.

PAYMENT REQUIREMENTS

COCISD employees traveling on official business may pay in any manner. For a non-employee to qualify, COCISD must provide the completed certificate and pay the hotel using District funds.

HOTEL RECORDS

Hotels should retain the completed exemption certificate and supporting records for four years. Do not send this certificate to the Texas Comptroller of Public Accounts.

Important: This exemption applies to state hotel occupancy tax only. Local hotel occupancy taxes remain due for educational entities.

See Page 2 for exemption details and permanent-resident information.

TEXAS HOTEL OCCUPANCY TAX EXEMPTIONS

Reference information based on Texas Comptroller Form 12-302 and Rule 3.161.

UNITED STATES FEDERAL AGENCIES OR FOREIGN DIPLOMATS

Exempt from state and local hotel tax. Includes the federal government, its agencies and departments, certain rooms paid by American Red Cross or FEMA vouchers, and qualifying foreign diplomats. Federal contractors are not exempt.

TEXAS STATE GOVERNMENT OFFICIALS AND EMPLOYEES

Exempt from state and local hotel tax only when the individual presents a Texas Hotel Tax Exemption Photo Identification Card. Other state employees and state or local governmental entities generally are not exempt under this category.

CHARITABLE ENTITIES

Exempt from state hotel tax, but not local hotel tax. A Texas Comptroller-issued charitable exemption letter is required. Not every nonprofit or 501(c)(3) organization qualifies.

EDUCATIONAL ENTITIES

Exempt from state hotel tax, but not local hotel tax. Includes in-state and out-of-state school districts; public or private elementary, middle, and high schools; Texas regional education service centers; and qualifying Texas institutions of higher education. Out-of-state colleges and universities are not exempt.

RELIGIOUS ORGANIZATIONS

Exempt from state hotel tax, but not local hotel tax. A Texas Comptroller-issued religious exemption letter is required.

EXEMPT BY OTHER FEDERAL OR STATE LAW

May be exempt from state and local hotel tax when another law provides the exemption. Supporting documentation may be required.

PERMANENT RESIDENT EXEMPTION (30 CONSECUTIVE DAYS)

A permanent resident may qualify for exemption from state and local hotel tax. If the guest gives written notice or reserves a room for at least 30 consecutive days and stays for the full period beginning on the reservation date, the exemption begins on the first day. Otherwise, the exemption begins on the 31st consecutive day, with no refund for the first 30 days. An interruption in the right to occupy the room voids the exemption.

MORE INFORMATION

Texas Comptroller exemption information: comptroller.texas.gov/taxes/exempt/ | Questions: 1-800-252-1385