ST-104-HM

()2 11-02-12

Hotel/Motel/Campground Name (Seller) Address				Guest (Name)		'ULYHOUL FYHOOXVPHEHU
				Address	Address	
City		State	Zip Code	City	State	Zip Code
exp	s exemption doe ense reimburser ployer.	s not a nents.	pply if you pay ch To qualify, the cr	arges from your own p edit card company mus	ersonal fur st directly b	nds or from oill your
I ar	m an employee of a	(n):				
	U.S. Government A	Agency				
	Name of Agency:					
	Qualifying Type of	Card:	Purchase Car	d Fleet Card	Travel Ca	rd
	Credit Card Numb	er:				
				614, or 4716) or MasterCard (beg MasterCard (beginning with 5565	_	o or 5568).
	Tavel cards will be eit of 6, 7, 8, 9, or 0 are b	her VISA (illed direct	beginning with 4486 or 46 ly to the government agen	14) or MasterCard (beginning with cy and qualify for exemption.	n 5565 or 5568).	Travel cards with the sixth digit
	‡Charges to travel card subject to tax.	s with the	sixth digit of 1, 2, 3, or 4	are billed directly to the employee	e, do not qualify f	for the tax exemption, and are
	Idaho State Govern 6 W D/W HR R R OUNC		• ,	WK4HXUDOL2;UHUGOQL]DWL	RQV	
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	Credit Card Numb	er:				
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			YHUQPHQW ;		U 4XDOI	L¿HG 2UJDQL]DWL
	1DPRI\$JHQ	R U X D	O3L2;UHJ D Q L J_D_V	V L R Q		
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		'LQ	H & OVX E	W K H-U (Name of Card)		
	Credit Card Numb	er:				
FHU\ IYDGI	WLI\ WKDW DOO \ LQJ SD\PHQW RI	/WDWH WD[LV	PHQWV , KDYH PD D PLVGHPHDQRU	GH RQ WKLV IRUP DUH 2WKHU SHQDOWLHV P		FRUUHFW WR WKH EHVW SSO\
Signature o	of Guest		Work Address		'DWH	Work Phone Number

'H¿QLWLRQV IRU ,GDKR)RUP 67

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 SD\PHQPTDVGYEH\DQH[HPSIVQVWVLBRV,VQDQFLDO 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 DJHQFDLUHN27FRQVLGWHRUHEIGOGOLHUGHWFRVO\ and paid directly by, the government entity when the employee is responsible for paying the credit card company.

48\$/,),(' 25*\$1,=\$7,216

American Indian Tribes - Tribal entity only, sales made to tribal members off the reservation do not qualify. \$PHULFDQ 5HG &URVV Amtrak

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

Emergency Medical Service Agencies

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1 R Q S U RchrobWs 6 2 Q OQ\R Q S LE R O VO H J H V universities, and primary, charter, and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics do not qualify. \$X[LORDWDQL]DWXEDRVQDUHQW WHDFKHRodcky Mountain Kidney Association

associations and alumni groups, do not qualify.

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American Cancer Society

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American Heart Association

Arthritis Foundation

The Arc, Inc.

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Idaho Community Action Agency

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Idaho Cystic Fibrosis Foundation

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GD/KKRQ\$VVRFLDWLRQ

Idaho Primary Care Association and

its Community Health Centers

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Mental Health Association

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National Multiple Sclerosis Society

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Government 2 Q ON KIHIG HJURDYOH U QIPP (B), GOG NO K R State, county, or city government qualify. Sales to other states and their political subdivisions are taxable.