

Idaho State Tax Commission
SALES TAX EXEMPTION ON LODGING ACCOMMODATIONS
Claimed by Employees Using A Qualifying Credit Card Payment

Hotel/Motel/Campground Name (Seller)			Guest (Name)			Driver's license/Social Security Number		
Address			Address					
City	State	Zip Code	City	State	Zip Code	City	State	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 an:

U.S. Government Agency

Name of Agency: _____

Qualifying type of card: Purchase Card Fleet Card Travel Card

Credit Card Number:

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- Purchase cards will be either VISA (beginning with 4486 or 4716) or MasterCard (beginning with 5568).
- Fleet cards will be either Voyager (beginning with 8699) or MasterCard (beginning with 5568).
- Travel cards will be either VISA (beginning with 4486) or MasterCard (beginning with 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

(State schools are included as nonprofit schools under Other Qualified Organizations.)

Name of Agency: _____

Credit Card Number:

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- Qualifying cards are MasterCards issued by Wells Fargo Bank. They include the name of the agency and usually the name of a state employee. The card is specifically marked "Tax Exempt." Other cards such as Diners Club, which include the state agency and an employee name, are billed directly to the employee and **do not qualify for exemption.**

Idaho Local Government Agency or Other Qualified Organization*

*(See the back of this form for qualified organizations.)

Name of Agency or Qualified Organization: _____

Type of Card: MasterCard Visa American Express
 Diner's Club Other _____
(Name of Card)

Credit Card Number:

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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.

Signature of Guest	Work Address	Date	Work Phone Number
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- This form may be reproduced.
- This form is valid only if all information is complete.
- The seller must retain this form.

Instructions For Idaho Form ST-104-HM

Sales Tax Exemption On Lodging Accommodations

016. EXEMPTIONS (Rule 016).

02. Exempt Entities. Rooms or campground spaces furnished to governmental entities, educational institutions, or hospitals are exempt from the taxes if and only if the charge for the room or campground space occupancy is billed directly to and paid directly by the governmental entity, educational institution, or hospital.

d. "Billed directly to" means a contractual agreement between the facility operator and the governmental entity, educational institution, or hospital whereby the charge for the room or campground space is directed to and is the responsibility of the governmental agency or institution. "Billed directly to" also includes credit card charges billed to an account opened by an exempt agency, educational institution, or hospital.

e. "Paid directly by" means a remittance tendered directly by the governmental entity, educational institution, or hospital to the facility operator. It does not include a payment by the governmental entity or institution to an employee or agent for reimbursement of expenses incurred during business travel. However, "paid directly by" does include payments made by an exempt entity to a financial 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.

f. Credit cards issued to employees of governmental agencies are NOT considered to be billed directly to and paid directly by the governmental entity when the employee is responsible for making payment to 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

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

Emergency Medical Service Agency

Forest Protective Association

Idaho Community Action Agency

Idaho Food Bank Warehouse, Inc.

Nonprofit Canal Company

Nonprofit Hospital

Nonprofit Schools - Only nonprofit colleges, universities, primary and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.

Senior Citizen Center

State/Federal Credit Union

Volunteer Fire Department

Qualified Health Organization - Only these qualify:

American Cancer Society
American Diabetes Association
American Heart Association
Arthritis Foundation
The Arc, Inc.
Children's Home Society of Idaho
Easter Seals
Family Services Alliance of SE Idaho
Idaho Cystic Fibrosis Foundation
Idaho Diabetes Youth Programs
Idaho Epilepsy League
Idaho Lung Association
Idaho Primary Care Association and
its Community Health Centers
Idaho Ronald McDonald House
Idaho Women's and Children's Alliance
March of Dimes
Mental Health Association
Muscular Dystrophy Foundation
National Multiple Sclerosis Society
Rocky Mountain Kidney Association
Special Olympics Idaho
United Cerebral Palsy

Government - Only the federal government and Idaho State, county or city government qualify. Sales to other states and their political subdivisions are taxable.