



GREGORY- PORTLAND ISD TEXAS SALES & USE TAX GUIDE



SALES TAX REPORTING KNOW YOUR DISTRICT'S RESPONSIBILITIES

This guide is a tool to help determine the school district's responsibilities in reporting sales and sales tax to the Texas State Comptroller. It is intended as supplemental material and not a replacement for the rules governing Texas State Sales & Use Tax which can be found at www.window.state.tx.us.

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EXEMPT STATUS AND WHAT YOU NEED TO KNOW?

Exempt Status and What You Need To Know?

GPISD IS AN EXEMPT ORGANIZATION

Gregory-Portland ISD is exempt from sales tax under Section 151.309 of the Texas Tax Code. In addition, Section 156.102 of the code grants all Texas colleges, universities and all public and private elementary and secondary schools exemption from state hotel tax (see section on Hotel Occupancy Tax).

GPISD PURCHASES ARE EXEMPT

GPISD does NOT pay sales tax on PURCHASES for the district, however, the purchase cannot be used for the personal benefit of an individual or other private party.

Tax exemption qualification:

- Must be claimed at the time of the purchase.
- Requires proof of exempt status from the buyer (GPISD) to the seller.
- Requires an authorized agent or employee of the district to obtain a Texas Sales and Use Tax Exempt Certification (see Sample Form 01-339 below) from the campus business office prior to making the purchase.
- May be denied by the seller who is not required to honor the exempt status, however, the authorized agent or employee of the district must ask the seller to provide a properly completed **Assignment of Right to Refund** so the district can **request a refund** of the tax directly from the Comptroller.


A district employee is not allowed to voluntarily pay sales tax on purchases for the district regardless of whether the funds used to pay for the purchase belong to the district or whether the employee is using personal funds and will request reimbursement from the district. **GPISD will not reimburse employees for sales tax paid with personal funds for non-taxable purchases.**

TEXAS SALES AND USE TAX EXEMPT CERTIFICATION

GPISD requires a properly issued exempt certification to be provided to all vendors upon executing any purchases for the district. The district is exempt from paying sales tax on purchases and will not reimburse employees for taxes paid.

EXEMPT STATUS AND WHAT YOU NEED TO KNOW?

The following is a sample Form 01-339 Texas Sales and Use Tax Exemption Certification.

 01-339 (Back) Texas (Rev. 7-1977)		
Texas Sales and Use Tax Exemption Certification <i>This certificate does not require a number to be valid.</i>		
Name of purchaser, firm or agency		
Address (Street & number, P.O. Box or Route number)		Phone (Area code and number)
City, State, ZIP code		
I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:		
Seller: _____		
Street address: _____ City, State, ZIP code: _____		
Description of items to be purchased or on the attached order or invoice: _____ _____		
Purchaser claims this exemption for the following reason: _____ _____		
I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.		
I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.		
sign here	Purchaser	Title
		Date
NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle. THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID. Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.		
This certificate should be furnished to the supplier. Do not send the completed certificate to the Comptroller of Public Accounts.		

“Items purchased tax free by an exempt organization cannot be used for the personal benefit of an individual or other private party.”

“An employee of an exempt organization cannot claim an exemption when buying taxable items of a personal nature, even if the organization gives an allowance or reimbursement for such items. For example, meals, toiletries, clothing and laundry services are personal use and are taxable.”

GPISD MUST COLLECT SALES TAX ON TAXABLE ITEMS IT SELLS

Although GPISD is exempt from paying sales tax on its PURCHASES, the district **must** collect and remit sales tax on all taxable items it SELLS. In other words, **exemptions are for purchases, not sales, though there are some exceptions** (see table on Taxable vs. Non-Taxable sales items, also refer to tax-free sales in School Fundraisers section).

Please note that failure to collect and remit sales tax on taxable items for the district will result in the district’s own personal liability for any uncollected tax including penalties.

EXEMPT STATUS AND WHAT YOU NEED TO KNOW?

“Exempt organizations must get a sales tax permit and collect and remit sales tax for all taxable items it sells.”

“An organization does not have to register for a sales tax permit if all its sales are of exempt items, or sales made through tax-free fundraisers.”

TEXAS SALES AND USE TAX PERMIT

The following is a sample Form 01-300 Texas Sales and Use Tax Permit.

TEXAS SALES AND USE TAX PERMIT
This permit is not transferable, and this side must be prominently displayed in your place of business.

Retailers: A seller may NOT accept a copy of this permit in lieu of a properly completed exemption or resale certificate. A certificate is necessary to document why tax is not collected on a sale.
TAXPAYER NAME, BUSINESS LOCATION NAME, and PHYSICAL LOCATION

You must obtain a new permit if there is a change of ownership, location, or business location name.

Type of permit	SALES AND USE TAX
Taxpayer number	
Location number	
First business date of location	07/26/2016

NAICS CODE: 611110 DESCRIPTION ON NEXT LINE:
Elementary and Secondary Schools
WE SHOW THIS BUSINESS IN THE FOLLOWING LOCAL SALES TAX AUTHORITIES:
CITY: PORTLAND EFF: 07/26/2016

Glenn Hegar
Glenn Hegar
Comptroller of Public Accounts

You may need to collect sales and/or use tax for other local taxing authorities depending on your type of business.
For additional information, see "Collecting Local Sales and Use Tax" section on the back of this document.
If you have any questions regarding sales tax, visit our website at www.comptroller.texas.gov or call us at 1-800-252-5555.

REVENUE RECEIVED – WHAT QUALIFIES AS A SALE?

A sale is the transfer of title or possession of tangible personal property for consideration (usually money). A sale also includes the performance of a taxable service for consideration. All sales (whether taxable or not) are to be reported to the Texas State Comptroller on a Sales and Use Tax Return.

In some fund-raising activities, the school or school group is merely acting as a sales representative for a retailer, and tax must be collected. The tax would be remitted to the retailer, and the retailer would claim it as their sale and they would pay the tax to the Comptroller’s office. The school would not report this type revenue as a sale. Examples are vending machine sales where the vendor services the machine, school pictures, and library book sales. Only when the school or school group purchases the merchandise and then resells these items to their customers is the school the seller. The school should provide a resale certificate to the retailer.

The following table shows various activities and whether they constitute a sale. Activities listed in the SALE column should be reported as sales to the State Comptroller regardless of whether the activity is taxable or non-taxable. To determine which sales activities are taxable see section on Taxable vs. Non-Taxable.

EXEMPT STATUS AND WHAT YOU NEED TO KNOW?

SALE VS. NOT A SALE

SALE	NOT A SALE
Admission – athletic, dances, dance performances, drama performances	Collection of money from students to pay a company for admission or service (i.e., Magic Theatre, Sea World, PSAT test)
Admission – summer camps, clinics, workshops, project graduation	Commissions received, Deposits
Donated items that are sold	Donations of money to the school or school group or donations for a commemorative brick.
Fundraisers where we are the seller; not just the middle-people	Dues received for clubs
Parking Permits	Fees – musical instrument maintenance, lab, uniform cleaning, transcripts
Rentals of items	Fieldtrip collections
Rental of facilities	Fines received – textbooks, library books, parking, locker, uniforms, calculators, obligations
Sales of food	Fundraisers when the school group merely receives a commission (i.e., library book fairs, some author sales, recycling)
Sales of merchandise (to include items made by students)	Lost payments – books, handbooks, calculators, locks, ID cards
Sales of services	Marathon fundraisers – these are donations (i.e., lift-a-thon, jog-a-thon, jump rope for heart, basketball hoops)
School publication sales	NSF check redeposit
	Summer School, Saturday School, Community Education tuition and fees

SCHOOL FUNDRAISERS AND TEXAS SALES TAX

School Fundraisers and Texas Sales Tax

TWO ONE-DAY TAX-FREE SALES

In accordance with Rule 3.322, "Exempt Organizations", each bona fide chapter of GPISD (see section on Schools and Bona Fide Chapters below) can hold two one-day, tax free sales during each calendar year. During these tax free sales events, the district is not required to collect sales tax.

Requirements for Tax-Free Days:

- Each "one day" exemption is counted as 24 consecutive hours.
- The two tax-free sales days should be pre-selected in advance.
- Must be advertised in some way so purchasers are aware of the tax free events.
- Organizations cannot collect and keep taxes on these transactions.
- Delivery date is key.
 - The day the vendor delivers the items to the GPISD.
 - OR
 - The day GPISD delivers the items to its customers.
- No tax on surplus inventory sold on designated date.
- No tax on pre-orders if the delivery date to customers is designated as one of the tax-free days.
- Surplus inventory sold on other days are taxable unless sold at the other tax-free day.
- Two or more groups holding one-day, tax-free sale, together count as one tax-free sale for each participating organization.
- Youth athletic organizations may not hold tax-free sales.

SCHOOLS AND BONA FIDE CHAPTERS

Bona fide chapters of GPISD are organizations also exempt from paying sales tax on purchases.

"To qualify as a bona fide chapter of a school, a group of students must be organized for an activity other than instruction or to have a tax-free sale."

Bona fide chapter characteristics:

- Student groups recognized by the school and organized by electing officers, holding meetings and conducting business.
- No limit on the number of bona fide chapters.
- Include whole grade levels (e.g. senior class, junior class or freshmen).
- Cannot be limited to specific classes (e.g. Senior English or Biology II).
- Other school groups such as a student council, science club, Spanish club or drama club can qualify if they are composed of students and school staff.
- Do not include a department of a school, such as a purchasing, accounting, maintenance or IT.

SCHOOL FUNDRAISERS AND TEXAS SALES TAX

“Groups that are not considered bona fide chapters, unless otherwise qualified to hold the two one-day tax-free sales, must obtain a sales tax permit and collect and remit sales tax on all taxable items sold at fundraisers.

Non-student organizations such as booster clubs and PTAs/PTOs cannot qualify as bona fide chapters of a school, but may qualify for the tax-free sale days under other provisions of the Tax Code. See the “Nonstudent Nonprofit Organizations” section below for more information.”

NON-QUALIFYING FUNDRAISERS – ACTING AS AN AGENT OR SALES REPRESENTATIVES

A for-profit retailer (fundraising company) that enters into an agreement with GPISD or its bona fide chapters to sell items is considered the SELLER and is solely responsible for collecting and remitting sales tax. GPISD and its bona fide chapters are acting as sales representatives or commissioned sales agents for the fundraising company.

Fundraising company:

- Is the SELLER.
- Is responsible for reporting, collecting, and remitting sales tax.
- Uses their own company’s marketing materials (catalogs, brochures, sales forms, website).
- Coordinates the fundraising event
- Instructs GPISD how to collect tax.
- Does not charge GPISD sales tax.
- Cannot accept resale or exemption certificate from the district.
- Must state whether prices include tax or if prices are before sales tax.
- Local tax base for GPISD applies.

GPISD and its bona fide chapters:

- Act as AGENTS or SALES REPRESENTATIVES.
- Not responsible for tax other than to forward tax collected to fundraising company.
- Do not issue exemption or resale certificate to fundraising company.
- Do not count these sales as one-day, tax-free sales day.
- Receive a commission for holding a book fair or for selling candy, gift wrap, holiday ornaments, candles or similar items.

SCHOOL FUNDRAISERS AND TEXAS SALES TAX

NONSTUDENT NONPROFIT ORGANIZATIONS

“**Parent-teacher associations** and **booster clubs** must apply for exemption as they are generally not covered by the school’s exempt status.”

“Nonstudent nonprofit organizations that are not bona fide chapters of schools may qualify for two one-day tax-free sales or auctions on their own.”

“A **booster club** for a band, football team or similar group may hold two one-day tax-free sales or auctions once it has obtained a sales tax exemption from the Comptroller’s office on its purchases.”

“**Parent-teacher associations** (PTAs) affiliated with the Texas state PTA or the national PTA are exempt as educational organizations and can hold two one-day tax-free sales or auctions each calendar year. **Parent-teacher organizations** (PTOs), as well as **parent-teacher-student associations** (PTSAs) and **organizations** (PTSOs), are also exempt from sales tax as educational organizations.”

“PTAs not affiliated with the Texas state PTA or the national PTA, parent-teacher organizations (PTOs) and parent-teacher-student associations (PTSAs) and organizations (PTSOs) are also eligible for exemption from sales tax as educational organizations. These organizations should complete form AP-207 and submit it to the Comptroller’s office. Once the exemption has been granted, these organizations can also hold two one-day tax-free sales or auctions each calendar year.”

“Sales of taxable items by PTAs, PTOs, PTSAs, and PTSOs made at other times of the year are subject to tax.”

TAXABLE VS. NON-TAXABLE

Taxable vs. Non-Taxable

SALES BY SCHOOLS, SCHOOL GROUPS, OR PTA/PTO

The Taxable vs. Non-Taxable table that follows lists typical sales items that may be sold by GPISD, its bona-fide chapters, or qualifying school groups. The items listed in the table are not all-inclusive and are only intended as a guide for GPISD’s fundraising events. The following considerations should be taken into account when referring to the table below:

- 1) Any sales items listed below that are taxable may qualify as non-taxable under the provisions of the district’s two one-day, tax-free sales days.
- 2) Nontaxable sales items sold by PTA/PTO and Booster Clubs associated with GPISD will only qualify as nontaxable when the sales are part of the organization’s fundraising drive and all net proceeds go to the group for its exclusive use.
- 3) Non-qualifying fundraisers where GPISD is acting as an agent or sales representative of a for-profit company (see Non-Qualifying Fundraisers – Acting as an Agent or Sales Representatives earlier) are not reportable sales for the district. Therefore, the table below should not be referred to since these types of sales are not reportable by the district.

TAXABLE VS. NON-TAXABLE SALES BY AN EXEMPT ORGANIZATION

SALES ITEM	TAXABLE	NONTAXABLE
Admission – athletic, dances, dance performances, drama and musical performances		Not subject to sales tax.
Admission – banquet fees, bids, prom, homecoming, summer camps, clinics, workshops, project graduation, tournament fees, academic competition fees		Not subject to sales tax.
Advertising space in athletic programs, yearbooks, newspapers		Not subject to sales tax.
Agricultural sales	Subject to sales tax.	

TAXABLE VS. NON-TAXABLE

SALES ITEM	TAXABLE	NONTAXABLE
Amusement Services such as sale of admission ticket to school carnival, dance, athletic event or musical concert.		Not subject to sales tax.
Annual Banquets and Annual Food Fundraisers	<p>If ANY of the following apply:</p> <ul style="list-style-type: none"> • Professionally catered • Held in a restaurant, hotel, or similar place of business; • In competition with a retailer required to collect tax • Event is not an annual event • Lasts more than one week • Event is commercial in nature such as the food and beverages prepared or served by a caterer or restaurant • Held in competition with a retailer at the same event who must collect tax on food and beverage sales 	<p>If ALL of the following apply:</p> <ul style="list-style-type: none"> • None of the criteria listed in the TAXABLE column for this item apply • Food is prepared, served and sold by members of organization. • Sale is an annual event; • Sale lasts no more than one week; • Sale is a fundraising project exclusively provided by volunteers of participating nonprofit organizations; and • Sale is non-commercial in every respect and must be prepared and served by participating organizations' volunteers, without pay
Arts and Crafts such as ornaments, jewelry, candles, art fees for materials, art supplies, works of art, etc.	Subject to sales tax.	
Athletic Equipment and Uniforms	Subject to sales tax.	
Auction Items Sold	Subject to sales tax.	
Bakery Items (including but not limited to pies, cakes, cookies, bagels and muffins)	When sold <u>with</u> eating utensils.	When sold <u>without</u> eating utensils.

TAXABLE VS. NON-TAXABLE

SALES ITEM	TAXABLE	NONTAXABLE
Band Equipment, Supplies, Patches, Badges, Uniform Sales and Rentals	Subject to sales tax.	
Calculators	Subject to sales tax.	
Car Washes		Not subject to sales tax.
Clothing such as school, club, class spirit, t-shirts, caps, etc.	Subject to sales tax.	
Concession-stand food sales (including soft drinks and candy, but does not include sales of alcoholic beverages)		If sales made by PTAs/PTOs or other qualifying group (such as a booster club) associated with GPISD and sales are part of the organization's fundraising drive and all net proceeds go to the group for its exclusive use.
Copies, printing and laminating	Subject to sales tax.	
Cosmetology products such as shampoo, conditioner and nail polish sold to customers	Subject to sales tax.	
Cosmetology services such as haircuts, shampoo, manicures and pedicures		Not subject to sales tax.
Decals	Subject to sales tax.	
Field Trip Fees		Not subject to sales tax.
Flowers and cards – roses, carnations, arrangements, greeting cards	Subject to sales tax.	
Food & Beverages (Including candy, food, and soft drinks sold through vending machines, and Food Service sales) <u>sold during regular school day</u>		If sales made during regular school day & by agreement with proper school authorities.

TAXABLE VS. NON-TAXABLE

SALES ITEM	TAXABLE	NONTAXABLE
Food & Beverages (Including candy, food, and soft drinks sold through vending machines) <u>sold outside regular school day</u>	If sold by GPISD Food Service the sale is taxable unless sold to the school district.	If sales made by PTAs/PTOs or other qualifying group associated with GPISD and sales are part of the organization's fundraising drive and all net proceeds go to the group for its exclusive use.
Gift certificates, passbooks, coupons, and discount cards		Not subject to sales tax.
ID Cards – when sold to entire student body (not just fine for lost ID)	Subject to sales tax.	
Library Fines, lost textbook fines		Not subject to sales tax.
Magazine Subscriptions	When subscriptions are sold for fewer than six months.	When subscriptions are sold for six months or more.
Musical supplies, recorders, reeds, etc.	Subject to sales tax.	
Parking permits and decals	Sold to the general public.	Sold to public school students, faculty and staff.
Periodicals and Writings such as audio tape, videotape, computer disks, yearbooks, books, bookmarks, book covers, posters, calendars, directories, brochures and newsletters	If sold by GPISD or its groups.	If sold by PTAs, PTOs, PTSAs and PTSOs.
Perishable Foods		Including but not limited to cookie dough, pizza kits, cheese spreads, meat sticks, jelly, salsa, fresh fruit and mixed packages for preparation at home.
Pictures – school, group	If sold by GPISD or its groups.	
Publications such as football, basketball or volleyball programs	Subject to sales tax.	

TAXABLE VS. NON-TAXABLE

SALES ITEM	TAXABLE	NONTAXABLE
Rental of real property such as a gymnasium, auditorium, library or cafeteria		Not subject to sales tax.
Rental of tangible personal property such as locks, musical instruments, calculators and computers	Subject to sales tax.	
Rummage, yard, and garage sales	Subject to sales tax.	
School supplies sold to students and parents, including general and safety supplies	Subject to sales tax.	
Uniforms any type including PE, dance team, drill team, cheerleaders, athletic, club shirts	Subject to sales tax.	
Vending – pencils and other non-edible supplies when the school service the machine	Subject to sales tax.	
Vending machines maintained and stocked by district personnel	Subject to sales tax.	

CALCULATING SALES TAX

Calculating Sales Tax

CALCULATING SALES TAX WHEN TAX IS INCLUDED IN TOTAL SALES PRICE

When sales tax is included in the SALES PRICE of an item use the following calculation to back out the sales tax portion that will be remitted to the State Comptroller.

STEP 1 – CALCULATE BASE PRICE

$$\text{SALES PRICE} \div 1.0825 = \text{BASE PRICE}$$

STEP 2 – CALCULATE SALES TAX

$$\text{SALES PRICE} - \text{BASE PRICE} = \text{SALES TAX}$$

EXAMPLE: GPISD purchases yearbooks tax exempt from a vendor for a total cost of \$55.00 each. GPISD, in turn, sells each yearbook for \$65.00 including sales tax.

The calculated sales tax collected for each yearbook sold is \$4.95 that will be remitted to the State Comptroller. GPISD's calculated base price for each yearbook is \$60.05 and their profit is \$5.05 from selling each yearbook.

STEP 1 – CALCULATE BASE PRICE

<u>SALES PRICE</u>				<u>BASE PRICE</u>
\$65.00	÷	1.0825	=	\$60.05

STEP 2 – CALCULATE SALES TAX

<u>SALES PRICE</u>		<u>BASE PRICE</u>		<u>SALES TAX</u>
\$65.00	-	\$60.05	=	\$4.95

PROFIT CALCULATION

<u>BASE PRICE</u>		<u>ITEM COST</u>		<u>PROFIT</u>
\$60.05	-	\$55.00	=	\$5.05

CALCULATING SALES TAX

CALCULATING SALES TAX WHEN TAX IS NOT INCLUDED IN SALES PRICE

When sales tax is NOT included in the SALES PRICE of an item use the following calculation to compute the sales tax portion that will be remitted to the State Comptroller.

$$\text{SALES PRICE} \times 0.0825 = \text{SALES TAX}$$

EXAMPLE: Below is the calculation of sales tax using the same example from above except the yearbooks are sold for \$60.00 each NOT including sales tax.

The calculated sales tax collected for each yearbook sold is \$4.95 that will be remitted to the State Comptroller. GPISD's calculated total sales price of a yearbook (i.e. total cost to customers) is \$64.95 and GPISD's profit is \$5.00 from selling each yearbook.

STEP 1 - CALCULATE SALES TAX

<u>SALES PRICE</u>		<u>SALES TAX RATE</u>	=	<u>SALES TAX</u>
\$60.00	x	0.0825	=	\$4.95

STEP 2 - CALCULATE TOTAL ITEM SALES INCLUDING TAX

<u>SALES PRICE</u>		<u>SALES TAX</u>	=	<u>TOTAL SALES</u>
\$60.00	+	\$4.95	=	\$64.95

PROFIT CALCULATION

<u>*BASE PRICE</u>		<u>ITEM COST</u>	=	<u>PROFIT</u>
\$60.00	-	\$55.00	=	\$5.00

* NOTE: When sales tax is not included in the sales price, the SALES PRICE = BASE PRICE since both equal amounts are before sales tax.

HOTEL OCCUPANCY TAX

Hotel Occupancy Tax

GPISD is exempt from the 6% state hotel occupancy tax but must pay county and local tax. GPISD will not reimburse employees for state hotel occupancy taxes paid.

TRAVELING EMPLOYEES


“An employee of an exempt organization traveling on official business is exempt. The manner of payment does not affect the exemption. For a representative who is not an employee, the exempt organization must pay the hotel directly with its funds (e.g., organization check, organization credit card or direct billing by the hotel).”

PARKING FEES

Anyone traveling on official business for an exempt organization must pay sales tax on taxable purchases such as parking, whether reimbursed per diem or for actual expenses incurred.

HOW TO CLAIM HOTEL TAX EXEMPTION

GPISD employees traveling and who will be requiring hotel accommodations for their travel needs must acquire a properly issued (completed and signed) **Texas Hotel Occupancy Tax Exemption Certificate** which must be presented to the hotel upon check-in to claim the exemption from state hotel occupancy tax.

PRINT FORM CLEAR FORM	
 Texas Hotel Occupancy Tax Exemption Certificate	
<small>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.</small>	
Name of exempt entity	Exempt entity status (Religious, charitable, educational, governmental)
Address of exempt organization (Street and number)	
City, State, ZIP code	
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	Date
Exemption claimed Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	
<input type="checkbox"/> 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.	
<small>Hotels should keep all records, including completed exemption certificates, for four years.</small>	
Do NOT send this form to the Comptroller of Public Accounts.	

CONTACT INFORMATION

Contact Information

Texas State Comptroller: (800) 252-5555

Web Address: <https://www.window.state.tx.us>

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