



Tax Exemption on Lodging Accommodations

LTE
V2 7/2023

Guest Name			Lodging Provider Name (Seller)		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

Only employees of the U.S. Government and the qualified organizations listed in the instructions can claim a tax exemption on lodging taxes. These employees must pay with their organization's qualifying credit card. Employees can't claim the exemption if they pay the charges with a personal credit card, personal funds, or from expense reimbursements.

Complete the section below that applies to you. To protect credit card information, enter your card number using only the blank spaces that correspond with the numbers from your card. You must complete this form at the time of sale for the exemption to apply.

1. US Government

I'm an employee of _____
Name of Agency

Choose GSA SmartPay Method

- ☐ Integrated Card Integrated cards are GOLD and labeled as "U.S. Government Tax Exempt."
All charges are billed directly to the agency and qualify for exemption.
- ☐ Purchase Card Purchase cards are RED and labeled as "U.S. Government Tax Exempt."
All GSA SmartPay Purchase Accounts are centrally billed (CBA) and qualify for exemption.
- ☐ Tax Advantage Card Tax Advantage cards are SILVER and labeled as "U.S. Government CBA Tax Exempt."
All charges are billed directly to the agency and qualified for exemption.
- ☐ Travel Card Travel cards are BLUE. The first four digits of the card are: 4486, 4614, 4615, 5565, or 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 don't qualify for exemption.

Enter Credit Card Number

U.S. Government employees paying with a credit card other than described above are subject to tax on all lodging and room-related charges.

2. Qualified Organizations and/or Persons

(See form instructions for a description of a local government agencies and qualified organizations.)

Charges to cards that a qualified organization pays directly qualify for the exemption. Charges to cards that the employee is responsible for or must be reimbursed for don't qualify for the exemption.

I'm an employee of _____

Type of Card ☐ American Express ☐ MasterCard ☐ Discover
☐ Diner's Club ☐ Visa ☐ Other

Enter Credit Card Number

By signing this form, I certify that the statements I have made on this form are true and correct. I understand that submitting false information can result in penalties.

Guest Signature	Driver's License Number & State of Issue	Work Phone Number	Date
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Tax Exemption on Lodging Accommodations Instructions

Government. Only the U.S. government qualifies. Sales to Montana state employees are taxable. Sales to other states and their political subdivisions are taxable.

Lodging accommodations and campground spaces furnished to government employees are exempt from all taxes when the credit card charge is billed directly to and paid directly by the government agency.

Credit cards issued to employees of government agencies are not considered to be billed directly to, or paid directly by, the government agency when the employee is responsible for paying the credit card company.

Please refer to the following link to identify which federal credit cards are individually billed (taxable) and those that are centrally billed (tax exempt): <https://smartpay.gsa.gov/content/about-gsa-smartpay#sa372>.

Qualified Organizations and/or Persons.

Lodging accommodations and campground spaces furnished to qualified organizations are exempt from all taxes.

American Red Cross.

Enrolled Tribal Member. Units or spaces located on an Indian reservation and rented to an enrolled member of the same reservation. The enrollment number must be recorded on the billing.

Health Care Facilities. Hospitals, treatment facilities etc.

Rest Homes. Defined in 50-5-101 MCA.

501©(3). The sale of property or of a service is nontaxable if the seller is an organization that has a tax-exempt designation under the provisions of section 501(c)(3) of the Internal Revenue Code.

Youth Camps. A facility that is used primarily by persons under 18 years of age for camping purposes.

Dormitories. These are taxable unless the sale price is for guest(s) involved in activities meeting any of the following criteria:

1. Person is enrolled in regular academic program or a program of continuing education.
2. Activities are offered primarily for students enrolled in primary or secondary schools or universities.
3. Participant is in an education program to improve the work of the educational institution by developing the professional knowledge and skills of the employees of the hosting institution.

Diplomats. Units or spaces rented to a diplomat who presents a tax-exempt card issued by the U.S. State Department. The card number must be recorded on the billing.

Conference Room Rentals.

State employees, school districts, city and county governments, and nonprofit organizations (from Montana or elsewhere), ARE subject to tax.

For more information please visit MTRevenue.gov.

Questions? Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.

Mailing Address:

Montana Department of Revenue
PO Box 5835
Helena, MT 59604-5835