ST-104-HM
EFO00164
11-02-12

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 number
Address			Address SFA Box 13035		
City	State	Zip Code	City Nacogdoches	State TX	Zip Code 75962

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 a(n):

☐ **U.S. Government Agency**

Name of Agency:_____

Qualifying Type of Card: ☐ Purchase Card ☐ Fleet Card ☐ Travel Card

Credit Card Number: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

- Purchase cards will be either VISA (beginning with 4486, 4614, or 4716) or MasterCard (beginning with 5565 or 5568).
- Fleet cards will be either Voyager (beginning with 8699) or MasterCard (beginning with 5565 or 5568).
- Travel cards will be either VISA (beginning with 4486 or 4614) or MasterCard (beginning with 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** 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: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

- Qualifying cards are Visa issued by Bank of America. 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: Stephen F Austin State University

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

Credit Card Number: ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

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

- **This form may be reproduced.**
- **This form is valid only if all information is complete.**
- **The seller must keep this form.**

EFO00164
11-02-12

Definitions for Idaho Form ST-104-HM
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 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.

Credit cards issued to employees of government agencies are NOT considered to be billed directly to, and paid directly by, the government entity when the employee is responsible for paying 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

Blind Services Foundation, Inc.

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 Agencies

Forest Protective Association

Idaho Foodbank Warehouse, Inc.

Nonprofit Canal Companies

Nonprofit Hospitals

Nonprofit Schools - Only nonprofit colleges, universities, and primary, charter, 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 Centers

State/Federal Credit Unions

Volunteer Fire Departments

Qualified Health Organizations - 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
Idaho Community Action Agency
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.