



Sales Tax

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General Description

Policy Summary:

As a not-for-profit organization, Trinity University is exempt from limited sales, excise and use, and local sales and use taxes.

Exceptions:

None.

Policy Content

① Sales/Use Tax

The Purchasing Office can furnish departments with a Texas Sales Tax Exemption Certificate. For specific cash transactions, call ext. 8226 for assistance and additional information.

Student organizations sponsored by Trinity University (as identified in the Student Handbook) are also exempt from sales and use taxes. All other student organizations are subject to sales tax unless they have obtained an exemption certificate from the State Comptroller's Office.

② Hotel Occupancy Tax

All states and cities have different hotel occupancy tax laws. In Texas there are two taxes levied: a state occupancy tax and a city occupancy tax.

People who travel in Texas on official business for charitable, religious and educational groups are exempt from the state occupancy tax. Most hotels/motels will require a Hotel Occupancy Tax Exemption Certificate.

No individual or institution is exempt from city tax in Texas unless the guest stays for more than 30 days.

Because laws differ from state to state, a traveler may inquire about the tax status of a particular location at the time of making reservations or registering, and may carry a Hotel Occupancy Tax Exemption Certificate.

If the traveler pays a hotel bill with a personal credit card, any tax exemption will be forfeited. To take advantage of an exemption, the traveler must prepay the hotel through the University, following the University's travel procedures.

Attachments

[Texas Sales Tax Exemption Certificate](#)

[Hotel Occupancy Tax Exemption Certificate](#)

Revision Management

Revision History Log:

Revision #:	Date:	Recorded By:
v1.0	7/25/2019 1:44 PM	Holly Warfel

Vice President Approval:

Enter Vice President(s) that are responsible for approving this document

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