



Important Notice

N-93-28

(11/93)

Hotel and Motel Sales Tax Exemptions for Authorized Representatives of Veterans' Organizations

Effective December 1, 1993, authorized representatives of veterans' organizations, while on official business of the organization, may occupy hotel or motel rooms in New York State exempt from all state-administered state and local hotel occupancy taxes (but not from the locally administered bed taxes), provided that the representative receives an authorizing certification (Form ST-119.5) from the organization and furnishes the certificate to the hotel or motel operator.

Although qualified veterans' organizations are exempt from hotel occupancy taxes, representatives have not been able to utilize the exemption unless the organization was the direct purchaser and payer of record. Subdivision (g) has been added to section 1116 of the Tax Law to provide that duly authorized representatives acting on behalf of their veterans' post or organization may exercise the exemption from these taxes on hotel occupancy even though they pay the bill in cash, by check or personal credit card, as long as they are being reimbursed by the post or organization. The representatives must provide to the hotel or motel operator a copy of Form ST-119, *Exempt Organization Certificate*, from the post or organization that they are representing in addition to the certification (ST-119.5) that they are acting on the organization's behalf.

It should be noted that if the representative engages in personal activities before or after the business portion of the trip, he or she will not be entitled to the tax exemption during that period (e.g., if the authorized occupancy is for two days and the representative stays for four days and engages in personal activities during the two additional days, he or she will be entitled to the exemption for only the two days of authorized occupancy).

This exemption applies to state-administered New York State and local sales taxes in effect in the area where the transaction occurred, including the Special Hotel Occupancy Tax of 5%, if applicable, the Hudson River Valley Greenway Fee of .2% if the hotel or motel is in the Greenway area, and the 1/4% tax imposed in the Metropolitan Commuter Transportation District. The exemption does not apply to locally administered bed taxes.

This exemption does not include charges for:

- food or drink,
- entertainment services,
- parking services,
- safety deposit services, or
- any other taxable sale or service

In order to make a tax-exempt purchase, the authorized representative of the veterans' post or organization **must** present the hotel or motel operator with a properly completed Form ST-119.5, *Exempt Organization Certification for Hotel or Motel Occupancy by Representatives of Veterans' Organizations*. The certification that is submitted must contain the original signatures of both the representative and the officer of the veterans' organization. Photocopied signatures **may not be accepted**.

Only original Forms ST-119.5 may be accepted by hotel

or motel operators. A completed copy of this form is printed on the back of this notice.

Qualified veterans' posts or organizations will be given a supply of forms by New York State. Representatives must adhere to the following when using this form. You must:

1. Complete all entries on the document.
2. Insert the name and address of the hotel or motel
3. Enter the name and phone number of your veterans' post or organization.
4. Attach a photocopy of Form ST-119, *Exempt Organization Certificate*, issued to the veterans' organization that you are representing. Enter the EX number in the space provided.
5. Print your name in the space provided for the representative renting the room.
6. Enter the date(s) of occupancy.
7. Indicate the purpose of your travel.
8. Sign your name in the space provided. Show the hotel or motel operator a photo driver's license or other photo identification or a current credit card showing your signature. If neither a photo ID nor a credit card is presented, or if you pay in cash, the bill must be signed in the presence of the hotel or motel operator for comparison with the signature on the document.
9. Type or print the name and title of an officer of the veterans' post or organization. The form must also be signed and dated by the officer. Please note that a representative who is also an officer may not sign as both.

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information and assistance numbers listed above

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.