



Department of Business License

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ATTN: UNITED STATES GOVERNMENT EMPLOYEE

RE: TRANSIENT LODGING CREDIT CARD PURCHASES

Clark County Code section 4.08.050 states that transient lodging exemptions will be given for rent paid **directly by the United States**. Based on these code requirements, purchases using United States government travel credit cards with the following number sequences are exempt from transient lodging tax:

Start with 4486 and the sixth digit is 0, 6, 7, 8 or 9 (example - 4486 X6XX XXXX XXXX)

Start with 4614 and the sixth digit is 0, 6, 7, 8 or 9 (example - 4614 X6XX XXXX XXXX)

Start with 5568 and the sixth digit is 0, 6, 7, 8 or 9 (example - 5568 X6XX XXXX XXXX)

Start with 5565 and the sixth digit is 0, 6, 7, 8 or 9 (example - 5565 X6XX XXXX XXXX)

The above "centrally billed" credit cards are directly billed to and paid by the federal government.

United States government travel credit cards for which charges are billed directly to United States government employees "individually billed" are **not exempt** regardless of whether the employee has a federal exemption certificate, travel orders or is subsequently reimbursed by the United States government.

Clark County's position is in accordance with determinations made by the Department of Justice (DOJ) and the Comptroller General. Both the DOJ and the Comptroller General have found that purchases of lodging by a United States government employee traveling on government business are exempt from tax only when payment is made directly by the United States government pursuant to direct billing.

Transient lodging tax exemptions are only given for credit card purchases that meet the above criteria. Certain government employees may carry "generic credit cards" which for security reasons do not utilize the government numbering sequence. Purchases made with these credit cards are not exempt from transient lodging tax.

In addition, based on guidance provided by GSA, lodging tax is reimbursable and is not part of per diem.

Furthermore, additional information on federal tax exemptions can be found at the following GSA websites:

http://www.gsa.gov/gsa/cm_attachments/GSA_BASIC/StateTaxExemptionsLetter_Communication1_V3_R2E-r-e-w_0Z5RDZ-i34K-pR.pdf

<http://www.gsa.gov/Portal/gsa/ep/channelView.do?pageTypeId=17112&channelPage=%2Fep%2Fchannel%2FgsaOverview.jsp&channelId=-24788>

http://fss.gsa.gov/webtraining/trainingdocs/traveltraining/Part1_5.htm

If you have any additional questions, please contact Alan Bacon at (702) 455-6297 or email alan@co.clark.nv.us.

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