

HOTEL ROOM REVENUE EXEMPTIONS

Non Transient:

Can guests be considered non transient?	Y	HOT	
If so, after how many consecutive days (time period)?		For 30 consecutive days or more, 72 P.S. § 7209(5); 61 Pa. Code § 38.3.	
Can Corporations, Partnerships, and LLC qualify as non transients?	Y	HOT	
Can Airline Crew Rooms qualify as non transients?	Y	HOT	
After guests have met non transient requirements,			
a. Can taxes be refunded from first date of stay?	Depends		See "Permanent Resident" 61 Pa. Code § 38.3.
b. Is it required to collect taxes from day one if contract exists?	Depends		Same as above
Is a written contract required for non transient status?	Y		Need legally enforceable contract but not necessary written. See "Permanent Resident" 61 Pa. Code § 38.3.
a. For exemption beginning at day one of nontransient stay?	Y		Resident" 61 Pa. Code § 38.3.
b. For exemption after the nontransient period has been met?	N		Same as above
c. What minimum length of time must be covered by a contract?	30 consecutive days		
d. Please list and explain any other requirements that must be met for a guest to claim a nontransient exemption:	N/A		

Federal, State, Local Government:

Federal Government employees qualify for exemptions if:			
a. Payment made directly by agency	Y		If solely for official business and paid for by agency, 61 Pa. Code § 38.2(G).
b. Payment made by guest who is reimbursed by agency	Y		Exempt if payment by SmartPay card and copy of government order provided.
Your state's government employees qualify for exemptions if:			
a. Payment made directly by agency	N		61 Pa. Code § 38.2(F); SUT 03-008 (reissued 02/15/08)
b. Payment made by guest who is reimbursed by agency	N		Same as above
c. Payment made directly by agency	N		61 Pa. Code § 38.2(F).
d. Payment made by guest who is reimbursed by agency	N		Same as above
Your state's Local Government employees qualify for exemptions if:			
a. Payment made directly by agency	N		61 Pa. Code § 38.2(F).
b. Payment made by guest who is reimbursed by agency	N		Same as above
Other states' Local Government employees qualify for exemptions if:			
a. Payment made directly by agency	N		61 Pa. Code § 38.2(F). See 61 Pa. Code § 38.2(G) & (H) for specific exemptions.
b. Payment made by guest who is reimbursed by agency	N		Same as above
Foreign Diplomats			
a. Payment made by diplomat on diplomatic business (mission card)	N		61 Pa. Code § 38.2(F).
b. Payment made by diplomat for personal purchases (personal exemption card)	N		Same as above
		Case by case	See 61 Pa. Code § 38.2(b) and check U.S. State Department website: www.state.gov

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Other:			
Non profit organizations - 601(c)(3) Organizations			
a. Payment made directly by agency	N		61 Pa. Code § 38.2(F).
b. Payment made by guest who is reimbursed by agency	N		Same as above
Religious, Charitable, Scientific Organizations			
a. Payment made directly by agency	N		61 Pa. Code § 38.2(F).
b. Payment made by guest who is reimbursed by agency	N		Same as above
Public Schools (Payment made directly by agency):			
a. In-state	N		61 Pa. Code § 38.2(F).
b. Out-of-State	N		Same as above
Public Schools (Payment made by guest who is reimbursed by agency):			
a. In-state	N		61 Pa. Code § 38.2(F).
b. Out-of-State	N		Same as above
Private Schools (Payment made directly by agency)			
a. In-state	N		61 Pa. Code § 38.2(F).
b. Out-of-State	N		Same as above
Private Schools (Payment made by guest who is reimbursed by agency):			
a. In-state	N		61 Pa. Code § 38.2(F).
b. Out-of-State	N		Same as above
Private Universities and Colleges (Payment made directly by agency)			
a. In-state	N		61 Pa. Code § 38.2(F).
b. Out-of-State	N		Same as above
Private Universities and Colleges (Payment made by guest, reimbursed by agency)			
a. In-state	N		61 Pa. Code § 38.2(F).
b. Out-of-State	N		Same as above

FOOD AND BEVERAGE REVENUE EXEMPTIONS

Federal, State, Local Government:				
Federal Government employees qualify for exemptions if:				
a. Payment made directly by agency:		Y		
b. Payment made by guest who is reimbursed by agency:		N		
State Government employees qualify for exemptions if:				
a. Payment made directly by agency:		Y		
b. Payment made by guest who is reimbursed by agency:		N		
Other state government employees qualify for exemptions if:				
a. Payment made directly by agency:		N		
b. Payment made by guest who is reimbursed by agency:		N		
Local Government employees qualify for exemptions if:				
a. Payment made directly by agency:		Y		
b. Payment made by guest who is reimbursed by agency:		N		
Foreign Diplomats:				
a. Payment made by diplomat on diplomatic business (mission card):		Case by case		See 61 Pa. Code § 38.2(b) and check U.S. State Department website: www.state.gov
b. Payment made by diplomat for personal purchases (personal exemption card):				
Other:				
Non profit organizations - 501(c)(3) Organizations				
a. Payment made directly by agency:		Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Payment made by guest who is reimbursed by agency:		N		
Religious, Charitable, Scientific Organizations				
a. Payment made directly by agency:		Y		Same as above
b. Payment made by guest who is reimbursed by agency:		N		
Public Schools (Payment made directly by agency):				
a. In-state:		Y		
b. Out-of-State:		N		
Private Schools (Payment made by guest who is reimbursed by agency):				
a. In-state:		Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Out-of-State:		N		Same as above
Private Universities and Colleges (Payment made directly by agency)				
a. In-state:		Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Out-of-State:		N		Same as above
Private Universities and Colleges (Payment made by guest, reimbursed by agency)				
a. In-state:		Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Out-of-State:		N		Same as above