



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: TEXAS

II. TAX EXEMPTION LISTINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

*Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.*

Sales Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Purchase: Centrally Billed Accounts (CBAs) <input checked="" type="checkbox"/> Fleet: Centrally Billed Accounts (CBAs)	Purchases made by employees of the US Govt. using the GSA SmartPay 2 card are exempt from state sales and use taxes if the cardholder is authorized to make purchases for official government purposes and the purchases are paid for directly by the US Govt., such as with the centrally billed accounts. See Tex. Tax Code Ann. §151.309; 34 Tex. Admin. Code §3.322 [note that (c)(1) of this rule identifies which federal entities qualify for exemption] . A government entity's purchase voucher is sufficient proof of exempt status. However, a retailer may request that the purchaser provide an exemption certificate for the retailer's records. See next page for link to certificate.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Purchases made with an individually billed card are not exempt from Texas sales and use tax.
Lodging Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	NA- Texas has no state lodging tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	NA
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	Employees of the US Govt. (including military personnel) traveling on official business are exempt from state and local hotel occupancy taxes. To claim the state hotel occupancy tax exemption, a completed Hotel Occupancy Tax Exemption Certificate (Form 12-302) must be presented to the hotel, with a valid government identification card. For state tax information see Tex. Tax Code Ann. §156.103; 34 Tex. Admin. Code §3.161; http://window.state.tx.us/taxinfo/hotel/index.html . For local tax information see Tex. Tax Code Ann. §§351.006, 352.007. For additional local tax information, you will need to contact the relevant local jurisdiction.
	<input checked="" type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	Same as the centrally billed accounts
Public Accommodation Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	NA- Texas has no state public accommodation tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	NA
Tourism Tax	<input type="checkbox"/> Travel : Centrally Billed Accounts (CBAs)	NA- Texas has no state tourism tax.
	<input type="checkbox"/> Travel : Individually Billed Accounts (IBAs)	NA
Fleet Tax	<input checked="" type="checkbox"/> Gasoline <input checked="" type="checkbox"/> Diesel Fuel <input checked="" type="checkbox"/> Alternative Fuel	Gasoline/diesel fuel sold to the US Govt. for its exclusive use is exempt. To be exempt, these purchases must be made using a centrally billed GSA SmartPay 2 card. Fuel sold/delivered to a person operating under a contract with the US Govt. is not exempt. For more information regarding these taxes see: See Tex. Tax Code Ann. §§162.104, 162.204; http://window.state.tx.us/taxinfo/fuels/gasoline.html ; and http://window.state.tx.us/taxinfo/fuels/diesel.html . The US Govt. is also exempt from payment of the tax on liquefied gas delivered into motor vehicles and purchased with the centrally billed GSA SmartPay 2 card. Information regarding liquefied gas can be found at: http://window.state.tx.us/taxinfo/fuels/lq.html .
	<input type="checkbox"/> Maintenance	NA
Other Tax	<input checked="" type="checkbox"/> Other: please specify: Automotive Oil Sales Fee Battery Sales Fee Motor Vehicle Rental Tax <input type="checkbox"/> CBA <input type="checkbox"/> IBA	<p>The purchase by the US Govt. of automotive oil from a manufacturer/distributor is exempt under Tex. Tax Code Ann. §371.062 if purchased with a centrally billed GSA SmartPay 2 card. For more information see: http://window.state.tx.us/taxinfo/auto_oil/index.html</p> <p>The purchase by the US Govt. of lead acid batteries subject to the Texas Battery Sales Fee (Tex. Health & Safety Code Ann. §361.368) is exempt under 34 Tex. Admin. Code §3.711(g)(5) if purchased with a centrally billed GSA SmartPay 2 card. For more information see: http://window.state.tx.us/taxinfo/battery/index.html.</p> <p>The US Govt. and employees of the US Govt. (including military personnel) traveling on official business are exempt from state tax imposed on motor vehicle rentals and from sports and community venue motor vehicle short term rental tax (imposed by local jurisdictions). See Tex. Tax Code Ann. §152.084; Tex. Loc. Govt. Code Ann. Chs. 334,335. Contracting/billing directly to the federal government is sufficient to document the exemption. When contracting/billing to an employee on official business the vendor will ask that an exemption certificate be completed (Form 14-305, back). For more information see: http://window.state.tx.us/taxinfo/mtr_veh/mv_qrr.html</p>

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

Tax Exempt Documentation	Website Address or Hyperlink:
1 Sales and Use Tax Exemption Certificate	http://window.state.tx.us/taxinfo/taxforms/01-339.pdf (note the exemption certificate is on p. 2)
2 Hotel Occupancy Tax Exemption Certificate	http://window.state.tx.us/taxinfo/taxforms/12-302.pdf
3 Motor Vehicle Rental Exemption Certificate	http://window.state.tx.us/taxinfo/taxforms/14-305back.pdf

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
Refunds of Sales Tax- http://window.state.tx.us/taxinfo/refunds/refunds_sales.html
Refunds of Gasoline/Diesel fuel/Liquefied Gas taxes- http://window.state.tx.us/taxinfo/refunds/refunds_fuels.html
Refunds of Battery Sales Fee- http://window.state.tx.us/taxinfo/refunds/refunds_battery.html
Refunds of Automotive Oil Sales Fee- A refund may be requested by sending a signed letter stating the reason for the refund, the amount requested and the date the fee was paid. Please attach copies of invoices showing that the fee was paid. Send request to Texas Comptroller of Public Accounts, 111 E. 17 th Street, Austin, TX 78774-0100. Please note that a webpage regarding the refund procedure for this fee is pending. It will be accessible from a link on this page: http://window.state.tx.us/taxinfo/auto_oil/index.html .
You may access information regarding all Texas state taxes by visiting the Texas Taxes section of our website at: http://window.state.tx.us/taxes/ . Each individual tax page contains information about the tax as well as links to the relevant statutes, rules, publications, forms and FAQs.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Lomax, Bryant
Name of Agency:	Texas Comptroller of Public Accounts
Office Address (Line 1):	P.O. Box 13528
Office Address (Line 2):	
City, State Zip:	Austin, TX 78711-3528
Phone Number:	(512) 463-3723
Fax Number:	(512) 475-4663
Email Address:	Bryant.Lomax@cpa.state.tx.us ;
Web Address:	http://window.state.tx.us/

Thank you for your assistance in this important matter!