



FREER INDEPENDENT SCHOOL DISTRICT

Russell Buhidar – Chief Financial Officer

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PO Box 240

Freer, TX 78357

361-394-6025 ext. 131

Re: TRAVEL DOCUMENTATION

Dear FISD Employee,

Good morning/afternoon. You have been scheduled for a trip that requires you to travel overnight. Attached are two important documents that need your attention. They are the following:

1. Hotel Occupancy Tax Exemption Form
2. Per Diem Form

The Hotel Occupancy Tax Exemption Form you will present at the hotel front desk at your arrival. Please fill this information out and give to the attendant. When you check out of your hotel, please keep the receipt/invoice and turn in to the Business Office.

The Per Diem form will need to be filled out, signed and turned in to the Business Office upon your return to work.

Should you have any questions regarding your trip, please feel free to contact the Business Office at 361-394-6025 ext 132.

Warm Regards,

Russell Buhidar, Chief Financial Officer
Freer Independent School District

Texas Hotel Occupancy Tax Exemption Certificate

Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.

Name of exempt entity FREER ISD	Exempt entity status (Religious, charitable, educational, governmental) EDUCATIONAL
Address of exempt organization (Street and number) PO BOX 240	
City, State, ZIP code FREER, TX 78357	

Guest certification: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

Guest name (Type or print)	Hotel name
Guest signature sign here	Date

Exemption claimed

Check the box for the exemption claimed. See Rule 3.161: Definitions, Exemptions, and Exemption Certificate.

- United States Federal Agencies or Foreign Diplomats.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.
- Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). Details of this exemption category are on back of form. This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.
- Charitable Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Educational Entities.** Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Religious Entities.** (Comptroller-issued letter of exemption required.) Details of this exemption category are on back of form. This category is exempt from state hotel tax, but not local hotel tax.
- Exempt by Other Federal or State Law.** Details of this exemption category are on back of form. This category is exempt from state and local hotel tax.

Permanent Resident Exemption (30 consecutive days): An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

Hotels should keep all records, including completed exemption certificates, for four years.

Do NOT send this form to the Comptroller of Public Accounts.

Texas Hotel Occupancy Tax Exemptions

See Rule 3.161: *Definitions, Exemptions, and Exemption Certificate* for additional information.

United States Federal Agencies or Foreign Diplomats (exempt from state *and* local hotel tax)

This exemption category includes the following:

- the United States federal government, its agencies and departments, including branches of the military, federal credit unions, and their employees traveling on official business;
- rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
- foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card specifically excludes hotel occupancy tax.

Federal government contractors are *not* exempt.

Texas State Government Officials and Employees (exempt from state *and* local hotel tax)

This exemption category includes only Texas state officials or employees who present a Hotel Tax Exemption Photo Identification Card. State employees without a Hotel Tax Exemption Photo Identification Card and Texas state agencies are *not* exempt. (The state employee must pay hotel tax, but their state agency can apply for a refund.)

Charitable Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes entities that have been issued a letter of tax exemption as a charitable organization and their employees traveling on official business. *See website referenced below.*

A charitable entity devotes all or substantially all of its activities to the alleviation of poverty, disease, pain and suffering by providing food, clothing, medicine, medical treatment, shelter or psychological counseling *directly* to indigent or similarly deserving members of society.

Not all 501(c)(3) or nonprofit organizations qualify under this category.

Educational Entities (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes in-state and out-of-state school districts, private or public elementary, middle and high schools, Texas Regional Education Service Centers and Texas institutions of higher education (*see Texas Education Code Section 61.003*) and their employees traveling on official business.

A letter of tax exemption from the Comptroller of Public Accounts as an educational organization is not required, but an educational organization might have one.

Out-of-state colleges and universities are *not* exempt.

Religious Organizations (exempt from state hotel tax, but *not* local hotel tax)

This exemption category includes nonprofit churches and their guiding or governing bodies that have been issued a letter of tax exemption from the Comptroller of Public Accounts as a religious organization and their employees traveling on official business. *See website referenced below.*

Exempt by Other Federal or State Law (exempt from state *and* local hotel tax)

This exemption category includes the following:

- entities exempted by other federal law, such as federal land banks and federal land credit associations and their employees traveling on official business; and
- Texas entities exempted by other state law that have been issued a letter of tax exemption from the Comptroller of Public Accounts and their employees traveling on official business. *See website referenced below.* These entities include the following:
 - nonprofit electric and telephone cooperatives,
 - housing authorities,
 - housing finance corporations,
 - public facility corporations,
 - health facilities development corporations,
 - cultural education facilities finance corporations, and
 - major sporting event local organizing committees.

For Exemption Information

A list of charitable, educational, religious and other organizations that have been issued a letter of exemption is online at www.comptroller.texas.gov/taxes/exempt/search.php. Other information about Texas tax exemptions, including applications, is online at www.comptroller.texas.gov/taxes/exempt/index.php. For questions about exemptions, call 1-800-252-1385.



**FREER INDEPENDENT SCHOOL DISTRICT
PER DIEM REQUEST**

EMPLOYEE: _____

DATE(S) OF SCHOOL EVENT: _____

TITLE OF SCHOOL EVENT: _____

LOCATION/CITY: _____

PER DIEM AMOUNT: _____

PER DIEM ALLOWANCE ISSUED WAS FULLY EXPENDED.

EMPLOYEE SIGNATURE: _____

DATE: _____