

S U S A N

C O M B S

TEXAS COMPTROLLER *of* PUBLIC ACCOUNTS

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October 3, 2007

Ms. Ruth York
Tyler Independent School District
1319 Sunnybrook Ave.
Tyler, Texas 75707-3806

Via: FAX

mail

Dear Ms. York:

Tyler Independent School District is exempt by law from sales tax as a local government entity and is exempt from hotel occupancy tax as an educational organization.

The exemption for local government entities allows the school district to simply issue a purchase voucher when purchasing taxable items, rather than issuing an exemption certificate to the seller.

The educational exemption allows employees traveling on official business for the school district to issue a Texas Hotel Occupancy Tax Exemption Certificate (form 12-302) in lieu of paying the six percent state hotel occupancy tax. Any local hotel tax imposed must be paid. While the method of payment by an employee does not effect the exemption, hotels may request proof to verify employment.

When representatives who are not employees travel on behalf of the school district, such as board members, in order to claim exemption from hotel tax, the school district must issue the exemption certificate and pay the hotel with school district funds (school district check, credit card or direct billing to the district).

Hotel owners and operators may accept, in good faith, hotel occupancy tax exemption certificates when presented with appropriate support documentation. For Texas independent school districts, that documentation is a copy of this letter. Texas independent school districts will generally not be separately listed on our exempt organizations Web site.

Exemption certificates are enclosed. Make as many copies of the certificates as you need.

If you have further questions, please feel free to contact me.

Sincerely,

A handwritten signature in cursive script that reads "Donald S. Dillard".

Donald S. Dillard
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Enclosures