

Student Affairs

Tax Exemption Procedures

Updated 06.10.2008

Because UTSA is a state institution of higher education, official **in-state** University purchases are to be exempt from state sales tax. **Texas sales tax** is not to be charged or paid for any official University purchases. Present the appropriate tax exemption certificate – which may be retained by the vendor.

This includes (but is not limited to):

- **In-state** official meals (**Texas Sales Tax Exemption Certificate** must be presented at the restaurant)
- **In-state** lodging (UTSA pays local and county taxes, but not **Texas** state taxes)
 - **Hotel Tax Exemption Certificate** must be presented at check-in
 - If you are using paid parking at the hotel, an additional **Sales Tax Exemption Certificate** must be presented to the hotel at the time of check-in to ensure sales tax is not charged for parking fees.
- Purchases of goods and services of any kind **in Texas**.
 - Vehicle rentals
 - Other services

It is the purchaser's responsibility to enforce the tax exemption status with all in-state transactions. Failure to comply will result in the purchaser not being reimbursed for the sales tax charges.

Purchases, meals, lodging, etc., **outside of Texas** are subject to all taxes.

The **Texas Hotel Occupancy Tax Exemption Certificate** is available on Public Folders in Outlook:

Public Folders > All Public Folders > UTSA Forms > Travel Management Office >
Texas Hotel Occupancy Tax Exemption Certificate

The Texas **Sales Tax Exemption Certificate** is available on Public Folders in Outlook:

Public Folders > All Public Folders > UTSA Forms > Sales Tax Exemption
Certificate

If you have questions about these processes, please contact:

- Jackie Hobson, Director of Student Affairs Budgets & Financial Services, x4137
- Terri Vasquez, Assistant Director, Budgets & Financial Services, x7397
- Bob Miller, Business Manager, Student Affairs, x7735

Thank you for your cooperation with these procedures.