

### 220.1 Out of State Hotels

In addition to exemption from sales taxes on purchases in other states, the University is exempt from hotel taxes in some states. Exemptions, and the process for claiming exemption, differ by state. The table below provide the most current information regarding states where university employees traveling on official business may request exemption from tax on hotel stays.

*The Business Services Office has primary responsibility for determination of taxability of purchases and should be consulted on any questionable or unclear payments.*

State	Notes
Colorado	Present a copy of Texas sales tax exemption certificate for exemption from sales tax on room rentals
Connecticut	State sales tax applies to lodging; Baylor is exempt if the payment is made directly by Baylor, but employee must submit a certificate to the State at least three weeks in advance.
Florida	Exempt from hotel tax; must provide exemption certificate
Idaho	State hotel tax exempt; must file Form ST-104HM to claim and pay with direct pay or university travel card; not applicable to charges paid personally and reimbursed <a href="https://tax.idaho.gov/forms/EFO00164_10-05-2018.pdf">https://tax.idaho.gov/forms/EFO00164_10-05-2018.pdf</a>
Indiana	Exempt only for rental of meeting rooms, not hotel rooms; must complete Form ST 105 to claim exemption <a href="https://www.in.gov/dor/3504.htm">https://www.in.gov/dor/3504.htm</a>
Kansas	Hotel charges must be direct billed for exemption. Exemption certificate and <a href="#">Form ST-28H</a> required.
Kentucky	State sales tax exemption certificate available; must file Form 51A127 to claim <a href="https://revenue.ky.gov/Forms/51A1271209.pdf">https://revenue.ky.gov/Forms/51A1271209.pdf</a>
Maine	State sales tax exemption certificate available
Missouri	State sales tax exemption certificate available
New Jersey	State sales tax exemption certificate available
New York	State sales tax exemption #213838; must file Form ST-119.1 to claim <a href="https://www.upstate.edu/travel/pdf/nys_st-119-1.pdf">https://www.upstate.edu/travel/pdf/nys_st-119-1.pdf</a>
Tennessee	State sales tax exemption certificate available
Utah	State sales tax exemption #N10979; must file Form TC-73 to claim <a href="https://tax.utah.gov/forms/current/tc-73.pdf">https://tax.utah.gov/forms/current/tc-73.pdf</a>
Wisconsin	State sales tax exempt as "Other Purchases Exempted by Law under Sec 77.54(9a)(f), Wis. Stats."; must file Form S-211 <a href="https://www.revenue.wi.gov/DORForms/s-211f.pdf">https://www.revenue.wi.gov/DORForms/s-211f.pdf</a>
Wyoming	State sales tax exemption using University EIN; must file multistate exemption form <a href="http://revenue.wyo.gov/F0003ExemptionCertificate5-11-2018.pdf?attredirects=0">http://revenue.wyo.gov/F0003ExemptionCertificate5-11-2018.pdf?attredirects=0</a>

Sales Tax Exemption Certificates referred to above are available here:

<https://baylor.box.com/s/ie6ezu3mj0vz13v2mxbe6p2aj2e4opfx>