



Form ST-104HM Tax Exemption on Lodging Accommodations

Guest name			Lodging provider name (seller)		
Address			Address		
City	State	ZIP Code	City	State	ZIP Code

Only employees of the U.S. government, Idaho state government, a local government agency in Idaho, and the qualified organizations listed in the instructions can claim a tax exemption on lodging or lodging related expenses. These employees must pay with their organization's qualifying credit card. Employees can't claim the exemption if they pay the charges with a personal credit card, personal funds, or from expense reimbursements.

Complete the section below that applies to you. To protect credit card information, enter your card number using only the blank spaces that correspond with the numbers from your card. You must complete this form at the time of sale for the exemption to apply.

1. U.S. Government

I'm an employee of: _____
Name of Agency

Choose GSA SmartPay Method

Integrated Card:

Card Description

Integrated cards are GOLD and labeled as "U.S. Government Tax Exempt." All charges are billed directly to the agency and qualify for exemption.

Purchase Card:

Purchase cards are RED and labeled as "U.S. Government Tax Exempt." Conference and meeting room charges qualify for exemption.

Tax Advantage Card:

Tax Advantage cards are SILVER and labeled as "U.S. Government CBA Tax Exempt." All lodging charges are billed directly to the agency and qualify for exemption.

Travel Card:

Travel cards are BLUE. The first four digits of the card number are: 4486, 4614, 4615, 5565, or 5568. Travel cards with the sixth digit of 6, 7, 8, 9, or 0 are billed directly to the government agency and qualify for exemption. Charges to travel cards with the sixth digit of 1, 2, 3, or 4 don't qualify for exemption.

Enter credit card number:

U.S. government employees paying with a credit card other than described above are subject to tax on all lodging and room-related charges.

2. Idaho State Government

(School employees must complete the "Idaho Local Government or Qualified Organization" section below.)

I'm an employee of: _____
Name of Agency

Qualifying cards are VISA® cards issued by U.S. Bank and are labeled "Tax Exempt." The cards display the name of the agency and usually the name of the state employee. Lodging charges billed to these cards qualify for exemption. Charges to other cards, such as Diners Club® that include the state agency and an employee name, are billed directly to the employee and don't qualify for the exemption.

Enter credit card number:

3. Idaho Local Government or Qualified Organization

(See form instructions for a description of local government agencies and qualified organizations.)

Charges to cards that a local government agency or qualified organization pays directly qualify for the exemption. Charges to cards that the employee is responsible for or must be reimbursed for don't qualify for the exemption.

I'm an employee of: _____
Name of Agency or Qualified Organization

Type of card: American Express® Diner's Club® Discover® MasterCard®
 VISA® Other _____

Enter credit card number:

By signing this form, I certify that the statements I made on this form are true and correct. I know that submitting false information can result in criminal and civil penalties.

Guest signature	Driver's license number and state of issue	Work phone number	Date
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General

To qualify for the exemption, the employee must state the employer's name and indicate the type of credit card used to pay for the accommodations. If an employee pays for the accommodations and is reimbursed by the employer, the charges are subject to all applicable taxes.

Government

Only the U.S. government and Idaho state, county and city governments qualify. Sales to other states and their political subdivisions are taxable.

Lodging accommodations and campground spaces furnished to government employees are exempt from all taxes when the credit card charge is billed directly to and paid directly by the government agency.

Credit cards issued to employees of government agencies are **not** considered to be billed directly to, or paid directly by, the government agency when the employee is responsible for paying the credit card company.

Qualified Organizations

Lodging accommodations and campground spaces furnished to qualified organizations are exempt from all taxes when the credit card charge is billed directly to and paid directly by the qualified organization. See the list below:

Advocates for Survivors of Domestic Violence and Sexual Assault, Inc.

American Indian tribes. Only tribal entities qualify.

American Red Cross.

Amtrak.

Blind Services Foundation, Inc.

Canal companies. Only nonprofit canal companies qualify.

Centers for independent living. To qualify, centers must be **all** of these:

- Nonresidential
- Nonprofit
- Run by disabled persons
- Provide independent living programs to people with various disabilities

Children's free dental service clinics. Only nonprofit children's free dental service clinics qualify.

Credit unions. Both state and federal credit unions.

Emergency medical service (EMS) agencies. Only nonprofit emergency medical service agencies qualify.

Forest protective associations.

Hospitals. Only licensed nonprofit hospitals qualify. Nursing homes or similar institutions don't.

Idaho Foodbank Warehouse, Inc.

Museums. Only nonprofit museums qualify. A museum collects, preserves, and displays objects and information to help the public interpret the past and present and to explore the future. Examples include institutions that exhibit science, history, art, and culture, as well as zoos and aquariums.

Qualified health organizations:

- American Cancer Society
- American Diabetes Association
- American Heart Association
- American Lung Association of Idaho
- Arc, Inc., The
- Arthritis Foundation
- Camp Rainbow Gold
- Children's Home Society of Idaho
- Easter Seals
- Family Services Alliance of Southeast Idaho
- Idaho Association of Free and Charitable Clinics and its member clinics
- Idaho community action agencies
- Idaho Cystic Fibrosis Foundation
- Idaho Diabetes Youth Programs

- Idaho Epilepsy League
- Idaho Primary Care Association and its community health centers
- Idaho Ronald McDonald House
- Idaho Women’s and Children’s Alliance
- March of Dimes
- Mental Health Association
- Muscular Dystrophy Foundation
- National Multiple Sclerosis Society
- Rocky Mountain Kidney Association
- Special Olympics Idaho
- United Cerebral Palsy

Schools. Certain public or nonprofit schools qualify. These schools include:

- Colleges and universities
- Primary, secondary and charter schools
- Idaho Digital Learning Academy.

Schools primarily teaching such subjects as business, dancing, dramatics, music, cosmetology, writing and gymnastics don’t qualify.

Auxiliary organizations such as parent-teacher associations, booster clubs and alumni groups don’t qualify.

Senior citizen centers.

Volunteer fire departments.

For more information visit tax.idaho.gov/lodgingt

Contact us:

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

tax.idaho.gov/contact