

**General.** To qualify for the exemption, the employee must state their 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 their employer, the charges are subject to all applicable taxes.

**GOVERNMENT.** Lodging accommodations and campground spaces furnished to government agencies are exempt from all taxes when the credit card charge is billed directly to and paid directly by the qualifying entity.

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

Credit cards issued to employees of government agencies are NOT considered to be billed directly to, or paid directly by, the government entity 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 qualifying entity. 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 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.** Only nonprofit schools qualify. These schools include colleges and universities; primary, secondary, and charter schools; and the Idaho Digital Learning Academy. Schools primarily teaching subjects like 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, read:

- Idaho Hotel/Motel Room and Campground Sales Tax Administrative Rule #16: Exemptions

**Contact us:**

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