



Important Notice

Revised exemption certificate for purchases of hotel and motel occupancy by federal, New York State, and New York local government employees

Form ST-129, *Exemption Certificate — Tax on Occupancy of Hotel Rooms*, has been revised. In addition to federal employees, New York State and New York local government employees may now use Form ST-129 to make tax-exempt purchases of hotel or motel occupancy while on official business.

Hotel and motel operators may accept Form ST-129 as confirmation of the exempt status of the transaction, regardless of the method of payment. Thus, exempt occupancy may be paid for with:

- cash,
- a personal check,
- the employee's personal credit card,
- a government check,
- a government credit card, or
- a government voucher, purchase order, or similar document.

Vendors should keep Form ST-129 for their files and be able to associate the form with the exempt sale.

Form AC-946, *Tax Exemption Certificate*, continues to be a valid document for use by New York State and local government employees in the course of official duties. Operators of hotels and motels may continue to accept Form AC-946 to confirm exempt purchases. Federal employees must continue to use Form ST-129.

We have enclosed a supply of the revised Form ST-129 for your convenience. You may continue to accept the older version of Form ST-129 from federal government employees, but not from New York State employees.