



Important Notice

N-93-29

(11/93)

To Operators of Hotels and Motels

Tax Exemption on Hotel or Motel Occupancy by Representatives of Veterans' Organizations

The New York State Tax Law has been amended, effective December 1, 1993, to provide that authorized representatives of a veterans' post or organization, as described in section 1116(a)(5) of the Tax Law, may purchase hotel room occupancy exempt from tax, provided that they furnish a certification (Form ST-119.5) from the organization on whose behalf they are acting. This new provision means that representatives may, while acting on behalf of the organization, receive an exemption even though they may pay for the occupancy in cash, by check or with their personal credit cards.

The representative is only afforded the exemption while on official business of a veterans' post or organization. Therefore if the representative combines such a business trip with a pleasure trip, only the hotel room occupancy relating to the business portion is exempt from tax. Since the veterans' post must reimburse the representative for an exempt occupancy, the veterans' post or organization is considered the ultimate purchaser even though it might not be the payer of record.

Hotel occupancy is the use or possession of, or the right to use or possess, a room in a hotel. A hotel is a public or private establishment that is regularly engaged in furnishing or providing lodging for guests, and includes accommodations such as motels, apartment hotels, inns, tourist homes, bed and breakfast lodgings, boarding houses, rooming houses and clubs.

This exemption applies to state-administered New York State and local sales taxes in the area where the transaction occurred, including the Special Hotel Occupancy Tax of 5%, if applicable, the Hudson River Valley Greenway Fee of .2% if the hotel or motel is in the Greenway area, and the ¼% tax imposed in the Metropolitan Commuter Transportation District. The exemption does **not** apply to locally administered bed taxes.

This exemption does not include charges for:

- food or drink,
- entertainment services,
- taxable telephone calls,
- parking services,
- safety deposit services, or
- any other taxable sale or service

In order to exercise the exemption granted for purchases of hotel occupancy by veterans' organizations, the authorized representative of the veterans' organization **must** present the hotel or motel operator with a properly completed Form ST-119.5, *Exempt Organization Certification for Hotel or Motel Occupancy by Representatives of Veterans' Organizations*.

Form ST-119.5 must be filled in (including the purpose of and the dates of the business trip) **and** it must be signed by both the representative and an officer of the veterans' post or organization (who must be an officer other than the representative). A completed copy of this form is printed on the back of this notice.

In addition, a photocopy of Form ST-119, *Exempt Organization Certificate*, issued to the veterans' post or organization must be attached to Form ST-119.5, **and** the representative must show you a photo driver's license or other photo identification or a current credit card showing the representative's signature. If a photo ID or credit card is not presented or if the representative pays in cash, the representative must sign the bill in your presence for comparison with the signature on the exemption document.

These certifications are not available to operators of hotels or motels or to the general public; they are available only to qualified veterans' posts and organizations.

Vendors may not photocopy this certification (Form ST-119.5) or accept photocopies of signatures of representatives or officers. Only originals may be accepted.

For additional information, call the Business Tax Information Center toll free (from the continental U.S. only) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for disabled persons, please call the information numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling our toll-free hotline 1 800 634-2110 (within New York State). Hours of operation are from 9:00 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.