

Guidelines for Exempted Transactions

The Columbus City Codes, Chapter 371.02(e) and Tax Regulations of the Franklin County Convention Facilities Authority, Section 2(d) provide for specific exemptions in the payment of hotel/motel tax.

The following situations illustrate the only exemptions:

1. A transaction charge for lodging furnished to State and local governments and political subdivisions thereof are exempted from the excise tax if and only if the accommodation charge is billed and directly paid by same State or political subdivision.

2. A transaction charge for lodging furnished to federal government entities is exempt from the tax if (and only if) the accommodation charge is billed and directly paid by the government entity. This does not include arranging and payment for representatives of a government sub-contractor. In addition, not all federal employees have a credit card which is billed directly to a government agency. The determination is made from the prefix of each card as to whether or not it is centrally billed to the federal government. Visit the U.S. General Services Administration web site for additional information at www.gsa.gov/gsmartpay.

3. When a guest occupies a room or rooms for sleeping accommodations for more than thirty (30) consecutive days.

4. Situations in which a charitable organization arranges and pays for the lodging of a transient indigent individual(s).

This does not include arranging and payment for representatives or members of any charitable or religious organization

As of September 1, 2009, a transient guest claiming an exemption from the hotel excise tax imposed by the Columbus City Codes, Chapter 371.2(e) and Tax Regulations of the Franklin County Convention Facilities Authority, Section 2(d) must furnish to the hotel vendor written proof of the exempt status utilizing the Columbus Income Division's Hotel/Motel Excise Tax Exemption Certificate H-3 or H-3GOV. Submission of any form other than H-3 or H-3GOV will result in the automatic rejection of exempted status for the transaction. The exemption certificate is to be completed in its entirety. If a fully completed and executed certificate is not obtained by the property and made available for audit, the excise tax shall apply and the property will be held responsible for the payment of same.

The City exemption certificate H-3 GOV for governmental employees may be obtained from our web site at www.columbusnet.net under Hotel-Motel Excise Tax. A form H-3 for other exempted transactions is available upon email request submitted to: tax@columbus.gov. The Certificate is to be completed by the guest and submitted at registration. Do not send the certification to the Columbus Income Tax Division.

NOTE TO VENDOR – To be valid this certificate must be filled out completely. Transaction to be reported and exemption claimed at conclusion of guest occupancy. Keep a copy of this certificate for your records since it must be available for audit review.

NOTE TO TRANSIENT GUESTS – Parts A & B must be completed prior to and submitted at the time of registration.

Legible faxed or scanned exemption certificates received by the vendor from qualifying businesses or institution will be accepted. Multiple guests from same business or institution may submit one exemption certificate along with schedule detailing individual occupant information in Part A. Keep A COPY OF THIS CERTIFICATION FOR YOUR RECORDS.

You are responsible to notify the vendor of cancellation, modification, or limitation of the exemption you have claimed.

Be advised that the mere possession of a Blanket Certificate of Exemption issued by the State of Ohio Department of Taxation is not sufficient in and of itself to exclude payment of the hotel/motel excise tax as that certificate addresses sales tax.

Hotel/Motel Excise Tax Exemption Certificate

(To be completed by guest and submitted to registration)

Part A OCCUPANT INFORMATION		
1. Occupant's Name	2. Title	
Part B BUSINESS OR INSTITUTION AUTHORIZATION		
1. Name of Business or Institution Claiming Exemption	2. Federal ID No.	3. Telephone No.
4. Street Address, City, State and Zip of Business or Institution		
5. Authorized Signature (Treasurer or Financial Officer of Business or Institution):		6. Name (please print):
7. Title		8. Date
Part C HOTEL INFORMATION		
1. Name of Hotel, Apartment Hotel or Lodging House:	2. Arrival Date	3. Departure Date
4. Hotel Address:	5. Prepared by (Name of Hotel Employee)	6. Hotel Vendors License No.

The person signing this form **MUST** check the applicable box to claim exemption from the hotel/motel excise tax, imposed by COLUMBUS CITY CODES Chapter 371.2(e) and Tax Regulations of the Franklin County Convention Facilities Authority, Section 2(d). Questions should be directed (preferable in writing) to Hotel/Motel Excise Tax, Division of Income Tax, 50 West Gay Street, 4th Floor, Columbus, OH 43215-9037. Telephone (614) 645-7865.

STATE AND LOCAL GOVERNMENTS AND POLITICAL SUBDIVISIONS THEREOF

I certify that the hotel accommodation purchased is to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. "Directly" does not include per diem, entity advances, or similar indirect payments.

UNITED STATES GOVERNMENTAL EXEMPTION

I certify that the hotel accommodation purchased is to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity's essential functions. Caution: "Directly" does not include per diem, entity advances, or similar indirect payments. Rooms rented to federal government employees who are paying with cash, personal check or personal credit card are subject to tax. This is true even if the employees will be reimbursed by the federal government. Fill in the GSA centrally billed credit card type, prefix and sixth digit:

PLATFORM (Visa and etc.)

PREFIX (First four digits)

SIXTH DIGIT

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NOTE TO TRANSIENT GUESTS – Parts A & B must be completed prior to and submitted at the time of registration. Legible faxed or scanned exemption certificates received by the vendor from qualifying businesses or institutions will be accepted. Multiple quests from same business or institution may submit one exemption certificate along with schedule detailing individual occupant information in Part A. Do not send this certification to the Columbus Income Tax Division. **KEEP A COPY OF THIS CERTIFICATION FOR YOUR RECORDS.** You are responsible to notify the vendor of cancellation, modification, or limitation of the exemption you have claimed.