



## RULES AND REGULATIONS EXEMPT RENTALS

### Federal Government Workers

*If* you are an employee of the federal government and are traveling in an official capacity, you are entitled to a tax exemption if you present either (1) a copy of your official federal government travel orders or (2) you provide a sworn written statement affirming that the United State government will pay the hotel bill directly or will be reimbursing you for the hotel charges. You may obtain the appropriate exemption form from the hotel. The hotel must retain a copy of the completed form as proof that you are exempt. See F.A.C. 12A-1.038(4)(c).

### Florida State Government Workers

*If* you are an employee of the State of Florida, its departments and institutions or its political subdivisions, and you are traveling in an official capacity, you are entitled to an exemption only of the hotel charges that are billed directly to and paid by your exempt agency, but not if the traveler is reimbursed for the expense. See F.A.C. 12A-1.038(4)(b).

### Foreign Diplomats

*If* you are a foreign diplomat we can accept only the white plastic sales tax exemption card with the blue stripe (form 1-74-ds-819). The exemption card is issued to you by the U.S. Department of State and exempts you from the Florida tax on occupancy. See F.A.C. 12A-1.0015(4) and FDOR TIP 04A1-08.

### United States Armed Forces Personnel

*If* you are on active duty in the United States Armed Forces and are traveling pursuant to federal government travel orders, you may receive a tax exemption by completing a sworn statement to that effect and presenting a copy of the orders to the hotel. See F.A.C. 12A-1.061(12). You may obtain the appropriate form from the hotel. The hotel must retain the completed form as proof that you are exempt.

**Religious, Charitable, Educational, Veterans, Scientific Organizations, Federal or State Chartered Credit Unions\*, Florida Retired Educators Association or local chapters thereof, or Organizations that provide special educational and social benefits to minors**

*If* you are an employee of a religious, charitable, educational, veterans, scientific organization, federal or state chartered credit union, Florida Retired Educators Association or local chapter thereof, or an organization that provides special educational and social benefits to minors, you may receive a tax exemption if (1) your organization holds a consumer's certificate of exemption issued by the Florida Department of Revenue and (2) the hotel charges are paid directly by your organization. An **exemption will not be granted** if you personally pay with cash, check or credit card for which you will be reimbursed. In order to obtain your exemption, you must produce a copy of your **Florida-issued** Consumer's Certificate of Exemption. The hotel must retain a copy of the certificate and proof of payment. See F.A.C. 12A-1.038(3).

\* Employees of federal chartered credit unions are federal employees. Federal credit unions are immune from tax. Section 213-12(2), F.S. extends this same immunity to state-chartered credit unions.