

' H ; Q L W L R Q V I R U , G D K R) R U P 6 7 Sales Tax Exemption on Lodging Accommodations

Exempt Entities. Rooms or campground spaces furnished to government entities, educational institutions, or hospitals are exempt from the taxes if the charge is billed directly to—and paid directly by—the government entity, educational institution, or hospital.

“Billed directly to” means a contractual agreement between the facility operator and an exempt entity where the charge for the room or campground space is directed to, and is the responsibility of, the exempt entity. “Billed directly to” also includes credit card charges billed to an account opened by an exempt entity.

“Paid directly by” means a payment by an exempt entity to the facility operator. It does not include a payment by an exempt entity to an employee or agent for reimbursement of expenses incurred during business travel. However, “paid directly by” does include institution for credit card charges made on a charge account in the name of the exempt entity with a credit card issued to the entity itself and not to any individual or employee.

Credit cards issued to employees of government and paid directly by, the government entity when the employee is responsible for paying the credit card company.

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American Indian Tribes - Tribal entity only, sales made to tribal members off the reservation do not qualify.

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Amtrak

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Centers for Independent Living centers run by disabled persons that provide independent living programs to people with various disabilities qualify.

Emergency Medical Service Agencies

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1 R Q S U R ; W 6 2 Q Q R Q S F R Q W H J H V
universities, and primary, charter, and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics do not qualify.

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associations and alumni groups, do not qualify.

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American Cancer Society

\$ P H U L F D Q 5 H G & U R V V

American Heart Association

Arthritis Foundation

The Arc, Inc.

& K L O G R P R F L R W G D K R

Idaho Community Action Agency

) D P 6 U Y L S F O M B Q F , G D K R

Idaho Cystic Fibrosis Foundation

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Idaho Primary Care Association and

its Community Health Centers

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0 D U F I K L P H V

Mental Health Association

0 X V F X (V D W U R) S K X Q G D W L R Q

National Multiple Sclerosis Society

Rocky Mountain Kidney Association

6 S H 2 I O D P S L G D K R

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Government State, county, or city government qualify. Sales to other states and their political subdivisions are taxable.