

JEFFERSON COUNTY HOTEL TAX EXEMPTIONS

To all registered “Hotel Tax” Collectors of Jefferson County;

It has been a matter of great confusion concerning the collection of, and even more so, the exemptions for the Hotel Tax in Jefferson County. We hope the enclosed information will help to alleviate that problem. If after reading this you have any questions concerning the tax or its collection, please call my office for an explanation.

We will be starting to enforce these rules as of January 1, 2008. The collection process will be the same as before for you and your employees. County reports will still have to be filed by the 25th of the month after the reporting month. The main difference will be in processing the exemptions.

The **ONLY EXEMPTIONS** that will be accepted are the ones listed in this document. The “*County of Jefferson Hotel Room Tax Exemption Application*” will be the only form Jefferson County will accept for granting the Hotel Tax exemption. A separate exemption form must be filled out and retained by the Hotel to prove each individual exemption for every stay. If a guest stays for more than one night, one form will be accepted for the entire length of stay. If more than one exempted person is listed on an invoice, then each person who is exempted must fill out a separate Jefferson County exemption form. Exempt groups of four or more may have the “**Person in Charge**” fill out the front of the form and then list ALL additional exempt persons on the back. These forms must be kept by the hotel and made available to the auditors upon request. The exemption forms must be attached to the invoices from the State or Federal Agency that was exempted from paying the Hotel Tax. After an audit, they may be destroyed unless, they are needed by the Hotel for another purpose.

Forms from another County, State, Commonwealth or Country **WILL NOT**, be accepted for auditing purposes.

Forms from the Federal Government or one of its agencies **WILL NOT**, be accepted for auditing purposes.

For County Hotel Tax Exemptions, State Sales Tax forms from Pennsylvania or any other State or Commonwealth **WILL NOT**, be accepted for auditing purposes.

If, during the course of an audit, the County Auditors find that the Jefferson County Exemption Application has not been used, or if an exemption is granted for any reason other than the approved exemptions, or if the Treasurer’s Office was not contacted about any questions, your business **WILL BE CHARGED** for the uncollected Hotel Tax.

As there are no exemptions granted to the employees of Jefferson County when they travel on County Business, there will be **NO EXEMPTIONS** granted for any other County employees from Pennsylvania, or any other State, Commonwealth, or Nation. There will be **NO EXEMPTIONS** granted for any other Township, Borough or Municipal employees from Pennsylvania or any other State, Commonwealth or Nation.

Please make sure you inform all employees of the changes listed in this letter. The Jefferson County Treasurer's Office is open Monday through Friday, 8:30 AM to 4:30 PM, to answer any questions that may arise.

We hope this letter has clarified many of the problems encountered in the past with the Hotel Tax exemption issue. If you have any questions, comments or suggestions regarding any aspect of the Hotel Tax, please let us know. We are learning also.

Enclosed is a copy of the exemption list. This could be posted at your check-in desk for a quick, convenient reference. This list may be copied, if needed, or contact this office for additional copies.

Since its inception in 2004, the Hotel Tax has been used to help promote Jefferson County, draw in tourist dollars and thus help to improve the economic climate of the area. Jefferson County appreciates the cooperation of all involved with the collection of this tax thus far, and looks forward to the future.

Thank You,

James "Moon" VanSteenberg
Jefferson County Treasurer

Jefferson County Hotel Tax Exemptions

- 1) **Permanent Resident:** A person who has continually rented a room for a period of (31) consecutive days.
- 2) **Federal Employee:** Must be an employee of the Federal Government, on official Government business and the invoice is to be sent to and paid by the Government of the United States.
- 3) **State Employee:** Must be an employee of the Commonwealth of Pennsylvania, on official Commonwealth business and the invoice is to be sent to and paid by the Commonwealth of Pennsylvania.
- 4) **Federal Credit Unions** under the provisions of the Federal Credit Union Act
- 5) **Commonwealth Credit Unions** incorporated under the Credit Union Act.
- 6) **Co-operative Agriculture Associations** under the Co-Operative Agriculture Association Corporate Net Income Tax Act
- 7) **Electric Cooperative Corporations** under the Electric Cooperation Act.

*******PLEASE TAKE NOTE*******

IN ALL CASES from Item 2 through 7, the invoice must be billed to and paid by the Government body or Agency with whom the occupant is associated.

(A credit card from the Agency will be accepted)

If the individual pays the bill, even if they say they are to be reimbursed by the government body or Agency they represent, **THEY ARE NOT EXEMPT** from the Jefferson County Hotel Tax

- 8) **Ambassadors, ministers and consular officers of foreign governments** are exempt if they have a numbered identification card from the Pennsylvania Department of Revenue.
- 9) **Other Entities** who have been exempted must present an exemption form issued by the Pennsylvania Department of Revenue.

