PRINT FORM CLEAR FORM

Comptroller of Public Accounts FORM 12-302 (Rev.2-17/19)

# Texas Hotel Occupancy Tax Exemption Certificate

*Provide completed certificate to hotel to claim exemption from hotel tax. Hotel operators should request a photo ID, business card or other document to verify a guest's affiliation with the exempt entity. Employees of exempt entities traveling on official business can pay in any manner. For non-employees to be exempt, the exempt entity must provide a completed certificate and pay the hotel with its funds (e.g., exempt entity check, credit card or direct billing). This certificate does not need a number to be valid.*

| Name of exempt entity | Exempt entity status *(Religious, charitable, educational, governmental)* |
|---|---|
| Address of exempt organization *(Street and number)* | |
| City, State, ZIP code | |

**Guest certification**: I declare that I am an occupant of this hotel on official business sanctioned by the exempt organization named above and that all information shown on this document is true and correct. I further understand that it is a criminal offense to issue an exemption certificate to a hotel that I know will be used in a manner that does not qualify for the exemptions found in the hotel occupancy tax and other laws. The offense may range from a Class C misdemeanor to a felony of the second degree.

| Guest name *(Type or print)* | Hotel name |
|---|---|
| sign here ▸ Guest signature | Date |

## Exemption claimed

*Check the box for the exemption claimed. See Rule 3.161:* Definitions, Exemptions, and Exemption Certificate.

☐ **United States Federal Agencies or Foreign Diplomats.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.

☐ **Texas State Government Officials and Employees.** (An individual must present a Hotel Tax Exemption Photo ID Card). *Details of this exemption category are on back of form.* This limited category is exempt from state and local hotel tax. Note: State agencies and city, county or other local government entities and officials or employees are not exempt from state or local hotel tax, even when traveling on official business.

☐ **Charitable Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.

☐ **Educational Entities.** *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.

☐ **Religious Entities.** (Comptroller-issued letter of exemption required.) *Details of this exemption category are on back of form.* This category is exempt from state hotel tax, but not local hotel tax.

☐ **Exempt by Other Federal or State Law.** *Details of this exemption category are on back of form.* This category is exempt from state and local hotel tax.

**Permanent Resident Exemption (30 consecutive days):** An exemption certificate is not required for the permanent resident exemption. A permanent resident is exempt the day the guest has given written notice or reserves a room for at least 30 consecutive days and the guest stays for 30 consecutive days, beginning on the reservation date. Otherwise, a permanent resident is exempt on the 31st consecutive day of the stay and is not entitled to a tax refund on the first 30 days. Any interruption in the resident's right to occupy a room voids the exemption. A permanent resident is exempt from state and local hotel tax.

*Hotels should keep all records, including completed exemption certificates, for four years.*

***Do NOT send this form to the Comptroller of Public Accounts.***

# Exemption Verification Letter

**Texas Comptroller of Public Accounts**
**Austin, TX 78774**

January 06, 2026

TEXAS CONFERENCE ASSOCIATION OF SEVENTH-DAY ADVENT
PO BOX 800
ALVARADO, TX 76009-0800

According to the records of the Comptroller of Public Accounts, the following exemption(s) from Texas taxes apply to the above organization(s):

Franchise tax, as of 1954-05-20

Sales and use tax, as of 1975-09-01

(provide Texas sales and use tax exemption certificate Form 01-339 (Back) to vendor)

State portion of hotel occupancy tax, religious as of 1975-09-01

(provide Texas hotel occupancy tax exemption certificate Form 12-302 to vendor)

Texas taxpayer identification number: 10207682823

This exemption verification is not a substitute for the completed exemption certificates that are required when claiming exemption from Texas taxes. Vendors should be familiar with the requirements for accepting the certificates in good faith from their customers.

This exemption verification does not mean that the organization holds a permit for collecting or remitting any Texas taxes.

Exempt organizations must collect tax on most sales. For more information, please see our publication Exempt Organizations: Sales and Purchases (96-122). Online registration is available.

For information concerning sales taxpayer permit status, please use the vendor search we provide online.

Corporations that are registered in Texas with the Secretary of State must maintain a current registered agent and registered office address. Information is available from Business and Nonprofit Forms page of the Secretary of State's website. Additionally, out-of-state corporations, limited liability companies, or limited partnerships transacting business in Texas may need to file a Certificate of Authority or Registration with the Texas Secretary of State. More information is available from the Foreign or Out-of-State Entities page on the Secretary of State's website.

Our publications and other helpful information are available on our website. If you need more information, write to us at exempt.orgs@cpa.texas.gov, or call us at 800-252-5555.