

REQUIRED AUDIT DOCUMENTATION FOR EXEMPT RENTALS

RULES AND REGULATIONS REFERENCING EXEMPT RENTALS
Federal Government workers
<p>If you are an employee of the federal government and are traveling in an official capacity, after presenting * proper identification, 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 statement affirming that the United States government <i>will pay the hotel bill directly or will be reimbursing you for the hotel charges</i>. You may obtain the appropriate exemption form from the hotel. The hotel must retain a copy of the completed form <i>or</i> travel orders as proof that you are exempt. See rules 12a-1.061 (13), 12a-1.001(9)(d).</p>
Florida State Government workers
<p>If you are an employee of Florida state government, its departments and institutions, and 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 respective agency, but not if the traveler is reimbursed for the expense. The hotel must retain a copy of the exempt certificate and proof of payment. See rules 12a-1.061(13), 12a-1.001(9).</p>
Foreign Diplomats
<p>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. The hotel must retain a copy of the card with the blue stripe. See rule 12a-1.064(12).</p>
Foreign and United States Armed Forces Personnel
<p>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 rule 12a-1.061(11). You may obtain the appropriate form from the hotel. The hotel must retain the completed form and a copy of the orders as proof that you are exempt. An overflow statement from the base hotel will be accepted.</p>
Religious, charitable, educational, veterans or 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
<p>If you are an employee of a religious, charitable, educational, veterans, or 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 should produce either a copy of your consumer's certificate of exemption or some other document that displays your exemption number. The hotel must retain a copy of the certificate and proof of payment. See rules 12a-1.061 (13), 12a-1.001 (3), (9)(d).</p>
* It is suggested that copies of identification be retained. **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.

<http://dor.myflorida.com/dor/forms/2003/dr5.pdf>

OKALOOSA COUNTY, FLORIDA