Form 12-302 (Back)(Rev.4-14/18)

Texas Hotel Occupancy Tax Exemptions
See Rule 3.161: DeÞnitions, Exemptions, and Exemption CertiÞcate for additional information.

United States Federal Agencies or Foreign Diplomats (exempt from state and local hotel tax)

This exemption category includes the following:
• the United States federal government, its agencies and departments, including branches of the military, federal credit
unions, and their employees traveling on ofÞcial business;
• rooms paid by vouchers issued by the American Red Cross and the Federal Emergency Management Agency; and
• foreign diplomats who present a Tax Exemption Card issued by the U.S. Department of State, unless the card speciÞcally
excludes hotel occupancy tax.

Federal government contractors are not exempt.

Texas State Government Of Þcials and Employees (exempt from state and local hotel tax)