



STATE OF GEORGIA
CERTIFICATE OF EXEMPTION OF LOCAL HOTEL/MOTEL EXCISE TAX

ATTENTION: GEORGIA HOTEL AND MOTEL OPERATORS

Effective April 2, 1987, Act Number 621 amending Official Code of Georgia Annotated Section 48-13-51 provides that Georgia state or local government officials or employees traveling on official business should not be charged county or municipal excise tax on lodging, often referred to as local hotel/motel tax.

Upon verification of the identity of the government official or employee identified below, Georgia hotel and motel operators are required to exempt the individual from any applicable tax(es), as outlined below.

Tax	Acceptable Payment Methods	Required Form(s) – Provided by the Traveler
Occupancy Tax (local, county, or municipal lodging, or excise tax)	ALL payment methods accepted (Personal or Government payment)	State of GA Certificate of Exemption of Local Hotel/Motel Excise Tax

A copy of this exemption form must be maintained with hotel tax records to document the individual's status as a government official or employee traveling on official business. If you have any questions, please contact the traveler's accounting or fiscal office contact, identified below.

CERTIFICATION:

This is to certify that the lodging obtained on the date(s) identified below was required in the discharge of my official duties for the named agency, and qualifies for exemption of the local hotel/motel excise tax under Official Code of Georgia Annotated Chapter 48-13 (as amended by Act 621, Georgia Laws 1987).

Signature of Official or Employee _____ Date _____

Please complete below:

Name of Official or Employee _____

Title of Official or Employee _____

Government Agency Represented _____

Accounting/Fiscal Office Contact Name _____ Phone No. _____

Date(s) of Lodging _____

NOTE: Government officials or employees are also exempt from Georgia State Sales Tax when individuals submit the "Department of Revenue Sales Tax Certificate of Exemption Form (ST-5)" to hotel operators. The payment methods that are applicable to the exemption of this sales tax are either a State of Georgia issued credit card or payments made by directly billing the governmental organization.



National Credit Union Administration _____

Credit Union: _____

Charter Number: _____

LETTER OF EXEMPTION

This Letter of Exemption certifies that federal credit unions are exempt from all taxes imposed by the United States or by any state, territorial, or local taxing authority, except for local real or personal property tax. Section 122 of the Federal Credit Union Act (12 U.S.C. § 1768) states in relevant part:

The Federal credit unions organized hereunder, their property, their franchises, capital reserves, surpluses, and other funds, and their income shall be exempt from all taxation now or hereafter imposed by the United States or by any State, Territorial, or local taxing authority: except that any real property and any tangible personal property of such Federal Credit unions shall be subject to Federal, State, Territorial and local taxation to the same extent as other similar property is taxed.

This exemption from taxation includes, but is not limited to, state or local sales taxes for direct purchases of goods or services by a federal credit union, and hotel occupancy taxes on lodging or meals for employees traveling on official federal credit union business. The exemption applies in instances where the obligation of paying the tax falls on the federal credit union, and payment is made by the federal credit union via direct billing or use of a credit card in the name of the federal credit union.

For a more detailed explanation of the tax exemption please visit the agency's website at: <https://www.ncua.gov/regulation-supervision/manuals-guides/tax-exemption-letter-federal-credit-unions>.

Sincerely,

A handwritten signature in black ink that reads 'Frank Kressman'. The signature is written in a cursive, flowing style.

Frank Kressman
Acting General Counsel

(Revised 1/2020)