

HOTEL TAXES

When lodging in the state of Texas, travelers are not reimbursed for the 6% State Occupancy Tax. Therefore, the traveler should submit a “**Texas Hotel Occupancy Tax Exemption Certificate**” to the hotel upon check-in. The form, listed as “Texas Hotel Tax Exemption Form”, may be found on the Travel website:

<http://facultystaff.lamar.edu/financial-matters/travel.html>

When lodging in other states and out of the country, travelers are reimbursed for all hotel occupancy taxes.

Adjusting Hotel Taxes

When the lodging rate charged is greater than the maximum allowable rate, and the hotel is not the conference or host hotel, the lodging rate must be reduced to the maximum allowable rate. This will require a reduction in the hotel taxes as well. This reduction is based upon the tax percentage charged.

For Example:

To determine the percentage, divide Taxes Charged by the Room Rate

Room Rate = \$129 Taxes Charged = \$16.85

$\$16.85 / \$129 = .1306 = 13.06\%$

To determine the taxes allowed, multiply the Allowable Room Rate by the above calculated percentage. (Allowable Room Rate = \$109)

$\$109 \times 13.06\% = \14.23 allowed to claim for hotel taxes.