



## Texas Hotel Occupancy Tax Exemptions

See Rule 3.161: Definitions, Exemptions, and Exemption Certificate for additional information.

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### 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 official 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 specifically excludes hotel occupancy tax.

Federal government contractors are not exempt.

### Texas State Government Officials and Employees (exempt from state and local hotel tax)