

**Exempt Organization Certificate****ST-119**

(2/14)

The organization named below is exempt from payment of New York State and local sales and use tax. **Note:** This is your organization's proof of exemption and must be retained in your organization's permanent files. If this card is saved to an electronic version, you still must retain this original card in your permanent files.

The number shown on this certificate must be entered on any Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*, presented to a vendor. If this certificate is lost or destroyed, you must contact the Exempt Organizations Unit for instructions to obtain a replacement.

This certificate will remain in effect unless it is revoked or canceled. Misuse of the authority granted under this certificate will result in the revocation of exempt status and subject the organization to substantial civil and criminal penalties.

ASSOCIATION OF AMERICAN MEDICAL COLLEGES
655 K ST NW STE 100
WASHINGTON DC 20001-2399

Certificate number

EX 266195

Date issued

January 03, 2017

This certificate may not be altered, changed, lent, or transferred to another organization or person.



**Association of
American Medical Colleges**
655 K Street, N.W., Suite 100, Washington, D.C. 20001-2399
T 202 828 0400
www.aamc.org

Last Updated: June 6, 2017

Re: AAMC New York Hotel Occupancy Tax and NYC Hotel Unit Fee Exemption

In addition to AAMC's New York state sales tax exemption, AAMC is also qualified as an exempt organization from New York state hotel occupancy tax and the New York City hotel unit fee levied per room per day (pursuant to the New York State Tax Bulletin TB-ST-331).

Currently, the state occupancy tax is 5.79% and the New York City hotel unit fee is \$1.50 per room per night. These tax exemptions are only applicable to sales made directly to the AAMC, such as to a hotel master account, P-card purchases, or goods/services invoiced to the AAMC.

Complete the form ST-119.1 (below) and submit it to the hotel in advance of your stay or when you are checking in.

As some vendors may be less familiar with the hotel occupancy tax exemption, please provide this document to the vendor in advance of finalizing the contract or completing the purchase so that the hotel occupancy related tax may be removed from our final bill. If the contract is to be signed well in advance of the provision of the goods/services, please request that the vendor provide a letter (or email) acknowledging that the AAMC is exempt from New York state sales tax, hotel occupancy tax, and the New York City hotel unit fee, provided that the law does not change.

Exempt Organization Certification

This certification is not valid unless all entries have been completed.

Name of seller	Name of exempt organization making purchases
Mailing address	Exempt organization number (from Form ST-119)
City, village or post office	Mailing address
State ZIP code	City, village or post office
Substantial civil and/or criminal penalties will result from the misuse of this form.	State ZIP code
I certify that the organization named above holds a valid Form ST-119, <i>Exempt Organization Certificate</i> , and is exempt from state and local sales and compensating use taxes on its purchases.	
Print or type name of officer of organization.	Title
Signature of officer of organization	Date prepared

Instructions

Seller

If all entries have been completed and an officer of the organization has signed the certification, you may accept it to exempt sales to the organization named. The exempt organization must be the direct purchaser **and** payer of record. Any bill, invoice or receipt you provide must show the organization as the purchaser. Payment must be from the funds of the exempt organization.

Do not accept this form to exempt sales of motor fuel or diesel motor fuel, including No. 2 heating oil (see *Purchaser* section).

The exempt organization must give you certification at the time of the organization's first purchase. A separate document is not necessary for each subsequent purchase, provided that the exempt organization's name, address, and certificate number appear on the sales slip or billing invoice. The certification is considered part of each order and remains in force unless revoked.

If a certification with all entries completed is not received within 90 days after the delivery of the property or service, you will share with the purchaser the burden of proving the sale was exempt.

You must keep this *Exempt Organization Certification* for at least three years after the date of the last exempt sale substantiated by the certification.

Purchaser

Complete this certification and give it to the seller. This form may be reproduced without prior permission from the Tax Department.

Your exemption from New York State and local sales and use tax does **not** extend to officers, members or employees of the exempt organization. Personal purchases made by these individuals are subject to sales and use tax. An organization's exemption does **not** extend to its subordinate or affiliated units. When making purchases, subordinate units may **not** use the exemption number assigned to the parent organization. Such misuse may result in the revocation of the parent organization's exemption.

You may not use this form to make tax exempt purchases of motor fuel or diesel motor fuel. Since No. 2 heating oil falls within the definition of diesel motor fuel, you may not use this form to purchase it tax exempt. You must use Form FT-1020, *Exemption Certificate for Certain Taxes Imposed on Diesel Motor Fuel and Propane* or Form FT-1025, *Certificate for Exemption from Certain Taxes Imposed on Diesel Motor Fuel*, to claim exemption on heating oil.

Hospitals that have been granted an exemption from sales and use tax pursuant to section 1116(a)(4) of the Tax Law may claim exemption on the purchase of motor fuel by using Form FT-937, *Certificate of Sales Tax and Motor Fuel Tax Exemption for Qualified Hospitals*.

Need Help?

For forms or publications, call toll free (from New York State only) 1 800 462-8100. From areas outside New York State, call (518) 438-1073.

For information, call the Business Tax Information Center toll free (from the continental U.S.) 1 800 972-1233. You can also call toll free (from New York State only) 1 800 CALL TAX (1 800 225-5829). From areas outside New York State, call (518) 438-8581.

Telephone assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday.

Persons with Disabilities - In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call the information and assistance numbers listed above.

Hotline for the Hearing and Speech Impaired - If you have a hearing or speech impairment and have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free (from the continental U.S.) 1 800 634-2110. Hours of operation are from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

Hotel and Motel Occupancy

Introduction

This bulletin explains how sales tax is calculated on the charge for a hotel room. It also explains when those charges are not taxable.

The term *hotel* includes:

- hotels
- motels
- inns
- bed and breakfast establishments
- ski lodges
- apartment hotels
- certain bungalows, condos, cottages, and cabins (see *Bungalow rentals* below)

Hotel operators must collect sales tax on the room rate or rental charge for hotel occupancy, unless the charge is \$2.00 or less per day. A room remarketer (such as an Internet travel site) is considered to be a hotel operator and must collect sales tax on the charge to its customers for hotel occupancy. For more information on room remarketers, see [TSB-M-10\(10\)S](#), *Amendments Affecting the Application of Sales Tax to Rent Received for Hotel Occupancy by Room Remarketers*.

Hotel occupancy

Hotel occupancy is the use, or right to use, a room in a hotel. The room rate or rental charge is the amount that guests must pay to stay in the hotel room (or to have the right to use the hotel room). This amount is taxable at the full state and local sales tax rate. See Tax Bulletin [Sales Tax Rates, Additional Taxes, and Fees \(TB-ST-825\)](#).

Hotel unit fee in New York City

Hotels in New York City must charge an additional *hotel unit fee* of \$1.50 per unit per day, in addition to the state and local sales taxes on hotel occupancy. **Note:** The New York City hotel unit fee is not subject to state and local sales taxes and must be separately stated on the invoice given to the customer.

Local occupancy taxes

Certain localities (counties, cities, towns, etc.) charge an additional tax on hotel occupancy commonly known as a *bed tax*. A bed tax must be shown as a separate charge on a customer's bill. This tax is not administered by New York State and any questions regarding this tax should be directed to your local taxing jurisdiction. **Note:** A local bed tax is not subject to state and local sales taxes.

Other charges

Some hotels charge separately for basic telephone and television service. These charges are taxable as part of the charge for occupancy of the hotel room. For information on the taxability of various other common hotel charges, see Tax Bulletin [Hotel Services \(TB-ST-333\)](#).

Cancellation fees and guaranteed no-show fees

Many hotels will charge a fee if a reservation is not canceled a certain amount of time in advance of the scheduled occupancy. A cancellation fee is not taxable because the customer never has the right to occupy the room and the fee is not considered to be rent for occupancy.

Guaranteed no-show fees are charged by some hotels when a customer reserves a room and that customer receives the right to occupy the hotel room on the dates specified, whether the customer arrives to use the room or not. The room will not be released to another guest, whether the customer arrives or not. Guaranteed no-show fees are taxable as charges for hotel occupancy.

Permanent residents

No sales tax is due from hotel guests who are considered to be permanent residents. In order to be a permanent resident, a guest must stay in the hotel for at least 90 consecutive days without interruption. In New York City only, the **local** sales tax applies until a guest has stayed for at least 180 consecutive days.

State and local sales tax must be charged to a guest until 90 consecutive days of occupancy is reached. At that time, the hotel can stop charging the guest tax. The hotel may credit the guests account or refund the tax already paid. If the hotel does not credit or refund the sales tax, the guest can apply directly to New York State for a refund. See Tax Bulletin [How to Apply for a Refund of Sales and Use Tax \(TB-ST-350\)](#).

A business can also qualify as a permanent resident if it meets these conditions:

- The business rents the hotel rooms for use by its employees or clients.
- The business must pay the hotel room rental charge and not be reimbursed by the employee, customer, client, or other person who physically occupies the room.
- The rooms are rented by the business for at least 90 consecutive days (at least 180 consecutive days in New York City for the local sales tax).

The customer does not have to be in the same room within the hotel to meet the 90/180-day requirement.

For additional information on permanent residents, see [TSB-M-03\(1\)S](#), *Sales Tax on Rent for Hotel Occupancy and the Exception for Permanent Residents*.

Complimentary occupancy

When a hotel allows a guest to stay in a room for no charge, and no other consideration is given to the hotel, no sales tax is due.

Example: A guest reserves a suite for a family of five at a hotel. Due to a reservation error, the suite is not available when the family checks in. The family is given a standard room with two double beds and a cot for the night. The hotel chooses to provide the room at no charge because of the inconvenience. This complimentary room is not taxable because it is not provided in exchange for other consideration.

If the room is complimentary but other consideration is received by the hotel, the normal charge for the room is taxable.

Example: An organization reserves a block of rooms at a group rate for a function. As part of the arrangement, the hotel agrees to give the organizer a complimentary room. This complimentary room is provided in exchange for other consideration, and sales tax is due on the normal rental charge.

Hotel employee lodging is handled the same way as other complimentary lodging. If the hotel receives no cash or other consideration from the employee, and the value of the lodging is not income for purposes of the employee's federal or state income taxes, no tax is due on the value of the lodging.

Bungalow rentals

A bungalow is a single-family living unit with its own kitchen, bathroom, and sleeping rooms that is rented fully furnished (e.g., cottages, condominiums, beach or lake houses, etc.). The rental of a bungalow is not taxable as long as no housekeeping services, food services, or other common hotel services (including entertainment or planned activities) are provided. If common hotel services are provided, the rental is taxable as hotel occupancy.

The furnishing of linens without the service of changing them does not make a bungalow rental taxable. In addition, the provision of cleaning, laundering, and similar services for an optional and separate charge does not make the rental of a bungalow the taxable rental of a room or rooms in a hotel.

Exempt purchasers

A charge for hotel occupancy is not taxable if the purchaser is exempt from sales tax and gives the hotel operator a properly completed exemption certificate. A purchaser that is exempt from the sales tax on occupancy is also exempt from the hotel unit fee in New York City.

Exempt organizations

Certain exempt organizations, such as religious groups, youth sports groups, and charitable organizations, can purchase hotel occupancy without paying sales tax. In order to qualify for the exemption the group must:

- be identified on the hotel bill or invoice along with the individual who occupied the room;
- be the direct payer of record when payment is made directly from the funds of the organization, such as with a check from the organization, with the organization's credit card, cash or other funds. If the employee or representative pays the hotel bill with a personal check, personal credit card or other personal funds, the exemption does not apply; and
- give the hotel operator a properly completed Form ST-119.1, *Exempt Organization Exempt Purchase Certificate*.

Governmental employees

Employees of the federal government (including military personnel) and state and local governments who occupy hotel rooms while traveling on official business are not subject to sales tax. The government employee or representative must give the hotel operator a properly completed [Form ST-129, Exemption Certificate - Tax on occupancy of hotel rooms](#).

Veterans' posts

Authorized representatives of veterans' posts or organizations establish their exemption from sales tax by furnishing the hotel operator with a properly completed Form ST-119.5,

Exempt Organization Certification for Hotel or Motel Occupancy by Representatives of Veterans Organizations.

Places of assembly

A *place of assembly* is a room or suite of rooms:

- to be used for purposes such as education, recreation, amusement, business, or religious meetings, etc., and
- that contains no sleeping accommodations and is not intended to be used as sleeping or living quarters.

The rental of a place of assembly is not subject to sales tax. However, the rental of a place of assembly in conjunction with the sale of food or drink is generally subject to tax under section 1105(d) of the Tax Law. See Tax Bulletin [Caterers and Catering Services \(TB-ST-110\)](#).

Note: A Tax Bulletin is an informational document designed to provide general guidance in simplified language on a topic of interest to taxpayers. It is accurate as of the date issued. However, taxpayers should be aware that subsequent changes in the Tax Law or its interpretation may affect the accuracy of a Tax Bulletin. The information provided in this document does not cover every situation and is not intended to replace the law or change its meaning.

References and other useful information

Tax Law: Sections 1101(a), 1101(c), 1105(e), 1131(1), 1139

Regulations: Section 527.9

Publications:

[Publication 848](#), *A Guide to Sales Tax for Hotel and Motel Operators*

Memoranda:

[TSB-M-03\(1\)S](#), *Sales Tax on Rent for Hotel Occupancy and the Exception for Permanent Residents*

[TSB-M-10\(10\)S](#), *Amendments Affecting the Application of Sales Tax to Rent Received for Hotel Occupancy by Room Remarketers*

[TSB-M-12\(4\)S](#), *Elimination of One-Week Stay Test to Determine if the Rental of a Bungalow or Similar Living Unit is Subject to Sales Tax*

Bulletins:

[Caterers and Catering Services \(TB-ST-110\)](#)

[Hotel Services \(TB-ST-333\)](#)

[How to Apply for a Refund of Sales and Use Tax \(TB-ST-350\)](#)

[Sales Tax Rates, Additional Taxes and Fees \(TB-ST-825\)](#)