**Georgia “In-State” Lodging Tax Application Instructions:**
Effective immediately, we need to ensure compliance with the following criteria as to appropriate tax payments in relationship to Georgia In-State lodging expenses. Payments made directly to any In-State lodging facility by our University has the potential for significant savings by exemption of all state and local taxes for travel by employees, students, and non-employees. If travel is Out of State, then employees, students, and non-employees are NOT exempted from taxes that a lodging facility may charge.

(A) **Employee Pays (Out of Pocket) In-State Lodging Expense and Seeks Reimbursement**
Employee should present a signed, completed “State of Georgia Exemption of the Local Hotel/Motel Excise Tax” form at time of registration check-in to be exempted from county or municipal excise tax often referred to as occupancy or hotel/motel tax. The employee is not allowed reimbursement of “occupancy” tax unless the lodging facility refuses to accept the completed exemption form. In order to receive reimbursement should this occur, the employee must provide the name, address, telephone number of the lodging facility, and document on his/her expense report notification of refusal by the lodging facility to omit the excise tax. Employee is required to pay any state/local sales and use tax, and may receive reimbursement with appropriate proof of payment.

(B) **Student or Non-Employee Pays (Out of Pocket) In-State Lodging Expense and Seeks Reimbursement**
Students and Non-Employees must pay all applicable State taxes that may be charged by an In-State lodging facility. Students and Non-Employees may not submit the “State of Georgia Exemption of the Local Hotel/Motel Excise Tax” form to seek exemption from “occupancy” tax since they are not employees of the State of Georgia.

(C) **UWG Direct Pays (with Institutional Check or ACH) Lodging Expense for Employee, Student, or Non-Employee**
If an In-State lodging facility direct bills the University of West Georgia for lodging expenses in behalf of an employee, student, and/or non-employee AND the University pays directly to the lodging facility by institutional check, ACH funds transfer, or other negotiable instrument, then all state and local taxes should be exempted and removed from the vendor’s invoice prior to payment. A signed, completed “State of Georgia Exemption of the Local Hotel/Motel Excise Tax” form as well as a “Georgia Sales & Use Tax Exemption Certificate” form should be provided by the department to the In-State lodging facility. Examples might include but are not limited to (1) a non-employee candidate being interviewed on campus and a local lodging vendor direct billing our institution for the candidate’s lodging, (2) athletic or debate teams traveling to an In-State competition and lodging expense being direct billed for both employees and student athletes, or (3) recognized employee and/or student groups traveling In-State to a retreat or conference and the lodging facility direct billing our Institution.

(D) **UWG P Card Payment for Student Lodging Only**
An authorized holder may utilize an institutional P Card to pay for “in-state” lodging for students only. In so doing, all state and local taxes should be exempted and removed from the vendor’s invoice prior to payment. A signed, completed “State of Georgia Exemption of the Local Hotel/Motel Excise Tax” form as well as a “Georgia Sales & Use Tax Exemption Certificate” form should be provided by the department to the In-State lodging facility.

(E) **State Hotel/Motel Fee - $5.00 for Transportation Act Eff 07/01/2015**
Effective 07/01/2015, the Georgia General Assembly passed House Bill 170 which requires collection of a $5.00 per night fee from all guests for Georgia “In-State” lodging. There is no exemption for UWG employees, students, nor non-employees of this tax fee whether seeking travel reimbursement or paying via direct billing fee to the institution.