



WALTON COUNTY TOURIST DEVELOPMENT TAX

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Exempt Entities: Definitions & Requirements

MILITARY PERSONNEL ON ACTIVE DUTY

Military personnel on active duty in the United States Armed Forces and traveling pursuant to federal government travel orders, may receive a tax exemption by supplying the Dealer with:

- ◇ A copy to retain of the official orders supporting the active duty status of the military personnel and making it necessary to occupy the transient accommodation; OR
- ◇ A copy to retain of an overflow certificate issued to military personnel on active duty status by any unit of the U.S. Armed Services.

EMPLOYEES OF FEDERAL GOVERNMENT OR ITS AGENCIES

Such employees are exempt from tax on rental charges or room rates for transient accommodations, even though the employee may be reimbursed by the federal government or its agencies, only when:

- ◇ The federal government employee or agency employee provides the Dealer with a copy to retain of the exemption certificate.

GOVERNMENT EMPLOYEES OTHER THAN FEDERAL

Such employees traveling in an official capacity are entitled to an exemption, only of the transient accommodations, only when:

- ◇ Provide the Dealer with a copy to retain of the valid Consumer's Certificate of Exemption (DR-14) issued by the Florida Department of Revenue.
- ◇ The rental charges or room rates are billed directly to and paid directly by the governmental unit or the exempt organization.
- ◇ Dealer must retain a copy of the face of the P-Card.
 - ★ Rental charges or room rates paid with personal funds are subject to tax.

FOREIGN DIPLOMATS

Foreign diplomats seeking transient accommodations must provide the sales tax exemption card with the animal image representing the level of exemption. The Dealer must retain a copy of front and back of the valid sales tax exemption card. For questions regarding the level of exemption, please contact the U.S. Department of State, Office of Foreign Missions at (305) 442-4943.

FULL-TIME STUDENTS

Full-time students enrolled in an institution offering postsecondary education who are seeking transient accommodations may receive a tax exemption by supplying the Dealer with:

- ◇ A written declaration to retain of an appropriate official of the student's institution reflecting that the student named in the declaration is a full-time student of the institution.

EXEMPT ENTITIES OTHER THAN GOVERNMENTAL

Entities other than the U.S. Government (example; religious, charitable, educational, veterans or scientific organizations, etc.) may receive a tax exemption by supplying the Dealer with:

- ◇ A copy to retain of the valid Consumer's Certificate of Exemption (DR-14) issued by the Florida Department of Revenue, AND
- ◇ A copy to retain of the proof of payment identifying the entity as named on the exemption certificate.
 - ★ The form of payment must be in the name of the organization granted the exemption.