Employee/Travel Reimbursement Policy Guidelines: Tax Exempt Certificate Use

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I. Purpose
   The purpose of this policy is to clarify the need to utilize the Tax Exempt Certificate
   (ST-129) for lodging within New York State.

II. Scope
    A recent internal audit of travel reimbursement vouchers produced some
    weaknesses with regard to sales tax being charged on lodging within New York
    State. NYS taxes cannot be reimbursed on lodging within New York State, therefore,
    communication regarding the campus policy is being provided to clarify the
    requirements for our campus community.

III. Procedure
     For any travel within New York State, employees should provide the Tax Exemption
     Certificate (ST-129), directly to the hotel/motel upon check-in. For travel outside
     New York State, taxes are included in the maximum lodging amount and may be
     reimbursed.

     Upon submitting the reimbursement voucher and verifying all proper lodging
     receipts, employees should review that taxes were not charged. If taxes were
     applied and the employee used a New York State Travel card, they must then
     contact the hotel/motel directly and provide a copy of the Tax Exempt form to have
     the taxes removed from billing and a credit provided. Vouchers submitted to the
     Employee/Travel Reimbursement Office with taxes charged will delay the
     reimbursement until a credit has been secured. However, if an employee used
     their own method of payment, they will not be entitled to reimbursement of the
     taxes.

     In most cases, the tax exempt certification is widely accepted for use across New
     York State and should be presented at every opportunity when traveling on
     business for SUNY Oswego.

     Questions may be directed to the individuals listed above.