

HOTEL TAX MATRIX

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			Date: 08/01/2008
HOTEL ROOM REVENUE			
Revenue Description	Taxable Yes or No	Tax Type	Additional Comments
Transient Rooms Revenue	Y	HOT	Rent. 72 P.S. §7209(a)(3); HOT = Hotel Occupancy Tax
Guaranteed No Show Revenue	Y	HOT	Rent for right to use. 72 P.S. § 7209(a)(3)
Complimentary Rooms Provided at No Charge To:			
a. Guests.....	N		Complimentary = no rent, no HOT
b. Employees.....	N		Same as above
c. Travel Agents, Advertisers, etc.....	N		Same as above
Early Departure Fees	Y	HOT	Amt for which occupant is liable. 72 P.S. § 7209(a)(6)
Late Departure Fees	Y	HOT	Amt for which occupant is liable. 72 P.S. § 7209(a)(6)
Cancellation Fees: Liquidated damages charged when a scheduled event is cancelled. At no time does the guest occupy or have the right to occupy any rooms.	N		No occupancy and no right to occupancy so no rent = no HOT
Attrition/Fees: Liquidated damages charged because a group did not fulfill their total event commitment. (Example: An event books 200 rooms. Only 150 are rented and occupied. A penalty is charged for the 50 remaining rooms. At no time does a guest occupy or have the right to occupy the 50 remaining rooms.)	N	HOT	No occupancy and no right to occupancy so no rent = no HOT
Minibar Revenue	Depends	SUT	Liquor, wine, beer-NT; "soft drinks"-T; fruit juice at least 25% by volume-NT
Packages (example: golf, honeymoon, ski)	Y	HOT	Separately stated event fees = or > fees charged to public-NT
Rooms for resale sold to:			
a. Tour operators.....	Y	HOT	
b. Meeting planners.....	Y	HOT	
c. Others who resale rooms to their customers.....	Y	HOT	
Pet Charges (Pet's Occupancy of Guest Room)	Y	HOT	See 61 Pa. Code §38.3 for definition of "Rent" and "Occupancy."
Pet Clean-up Fees (Cleaning of Room after Stay)	Y	HOT	Same as above
Child Care Charges			
a. Provided by hotel employees.....	Y	HOT	See 61 Pa. Code §38.3 for definition of "Rent" and "Occupancy."
b. Provided by unrelated third party.....	Y	HOT	Same as above
Rollaway Bed Charges	Y	HOT	Same as above
Refrigerator Charges	Y	HOT	Same as above
Safe Charges	Y	HOT	Same as above
Complimentary Meal Provided With Room: A complimentary meal is provided for each room occupant. The meal is included in the price of the guest room. The guest cannot opt out of the meal for a lower room rate.			
a. Hotel purchases food and prepares meals	N	SUT	
b. Hotel purchases prepared food & meals from leased restaurant and/or outside vendor.....	Y	SUT	Use Tax
Complimentary Beverage Provided With Room: Complimentary beverages are provided for each room occupant at a reception. The beverages are included in the price of the guest room. The guest cannot opt out of the reception for a lower room rate.			
a. Liquor, Beer, Wine			
1.) Hotel purchases & serves drinks	N		Hotel pays tax when purchased.
2.) Hotel leases complimentary beverage service from an unrelated third party.....	N		Hotel pays tax when purchased.
b. Nonalcoholic Beverages			
1.) Hotel purchases & serves drinks	N		Hotel pays tax when purchased. Use tax applies to purchase price paid by hotel if complimentary beverages are "soft drinks" as defined under 61 Pa. Code § 60.7.
2.) Hotel leases complimentary beverage service from an unrelated third party.....	N		Hotel pays tax when purchased. Use tax applies to purchase price paid by hotel if complimentary beverages are "soft drinks" as defined under 61 Pa. Code § 60.7.

Revenue Description	Taxable Yes or No	Tax Type	Additional Comments
Bottled Water Provided in Room (Complimentary)	N		72 P.S. § 7204(25)
Bottled Water Provided in Room (At Retail)	N		Same as above
Damage Fees A fee charged by the hotel because the guest damaged the hotel room or furnishings. The guest does not gain ownership of any damaged property. a.) Fee approximates replacement value of item b.) Fee does not approximate replacement value	Y	HOT	
	Y	HOT	
FOOD AND BEVERAGE REVENUE			
Restaurant Food Sales	Y	SUT	
Beverage Sales (Liquor, Wine, and Beer)	N		
Beverage Sales (Carbonated, Fruit, Mixers)	Y	SUT	If fruit juice - tax exempt.
Gratuities:			
a. Voluntary:			
1. Fully Distributed to Server.....	N		
2. Restaurant Retains a Portion.....	N		
b. Mandatory:			
1. Fully Distributed to Server.....	N		
2. Restaurant Retains a Portion.....	Y		Only portion retained by restaurant is taxable.
Room Service Food and Beverage	Y	SUT	
Room Service Separately Stated Delivery Charges	Y	SUT	
Cover or Minimum Charges	N		
Corkage	Y		See Retailers' Information Booklet
Cake cutting Charges - (Guest provides own cake)	N		
Ice carving charges	N		
Employee Meals:			
a. Provided Free of Charge.....	N		LR 05-004, 4/17/05, except use tax on purchase price paid by hotel if "soft drinks" as defined under 61 Pa. Code § 60.7.
b. Provided for a Charge above Cost.....	Y		
c. Provided at Cost.....	Y		
d. Provided at a charge below cost.....	Y		
Complimentary Food A manager entertains in the hotel restaurant a prospective guest who plans to bring a large group to stay at the hotel. The manager comps the client's dinner at the restaurant.			
a. Food provided for customer satisfaction (Example: customer complaint)	N		Except use tax on purchase price paid by hotel if "soft drinks" as defined under 61 Pa. Code § 60.7.
b. Food provided for promotional purposes	N		Same as above
Meeting Room Revenue (No Meals Served)	Y	HOT	
Meeting Room Revenue (Meals Served)			
a. Rental of room, separately stated from meal....	Y	HOT & SUT	Sales tax should be separately stated on meals; if not, meal charges must be allocated per 61 Pa. Code § 38.1(e)(1).
b. Lump sum billing.....	Y	HOT & SUT	
Meeting Room Revenue (Incidental food Served) Please give your jurisdiction's definition of incidental, if applicable.	Y	HOT	
Banquet Room/Convention Charges (Separately Stated) Provided/Performed by Hotel Employees			
a. Rigging, electrical cabling and light set up fees	Y	HOT	
b. Phone line setup fees/labor	Y	HOT	
c. Theme equipment, decorations charges, and set up fees/labor	Y	HOT	
d. Phone line/Internet cabling line setup	Y	HOT	
Banquet Room/Convention Charges (Separately Stated) Provided/Performed by Unrelated Third Party			
a. Rigging, electrical cabling and light set up fees	Y	HOT	
b. Phone line setup fees/labor	Y	HOT	
c. Theme equipment, decorations charges, and set up fees/labor	Y	HOT	
d. Phone line/Internet cabling line setup	Y	HOT	

Revenue Description	Taxable Yes or No	Tax Type	Additional Comments
Floral			
a. Facility furnished (with banquet)	Y	SUT	Floral arrangements/decorations charges in addition to room charge so not "rent". See definitions of "Rent" & "Occupancy" under 61 Pa. Code § 38.3.
b. Facility furnished (available to public)	N/A		
c. Facility furnished (available only to guest or hotel has no other retail)	N/A		
Cancellation Fees: (Banquet Rooms) Liquidated damages because an event was cancelled. Damages may cover lost revenue not merely from the room rental, but from food that was ordered and must be thrown away, party decorations ordered, etc. Guest never occupies or has right to occupy the room.	N		No occupancy & no right to occupancy so no rent = no HOT
Attrition Fees: (Banquet Rooms) Liquidated damages because group did not fulfill their total event commitment (Example: an event booked a banquet for 200 people, only 150 attended and a penalty was charged for 50 non-attendees.)	Y	HOT	Right to occupancy and an amount for which the occupant is liable = rent. 72 P.S. § 7209(a)(6)
OTHER GUEST CHARGES:			
Telephone Charges:			
a. Local Charges (Mark up on Carrier Charges).....	Y	SUT	Amt charged for telephone services -- T. 61 Pa. Code § 60.20(b).
b. Local Charges (Flat Fee Per Call).....	Y	SUT	Same as above
c. Long Distance Intrastate (Mark up on Carrier Charges).....	Y	SUT	Same as above
d. Long Distance Interstate (Mark up on Carrier Charges).....	Y	SUT	Same as above
High Speed Internet Access			
a. Fee charged to connect to hotel's network through in-room ethernet cable (in a sleeping room)	N	HOT	
b. Fee charged to connect to hotel's network through a wireless connection (in a sleeping room)	N	HOT	
c. Fee charged for provision of internet access in a meeting room through an in-room ethernet cable/hub	N	HOT	
d. Fee charged for provision of internet access in a meeting room through a wireless connection	N	HOT	
Guest Laundry/Dry Cleaning:			
a. Hotel is retailer & seller of services.....	N		Dry Cleaning of clothing not taxable, except for formal wear.
b. Outside vendor performs services, bills guest & pays commission to hotel.....	N		Same as above
c. Outside vendor performs services, bills hotel & hotel marks up charges to guests.....	N		Same as above
d. Outside vendor performs services, bills guest & there is no markup or commission.....	N		Same as above
e. Coin operated laundry - hotel owned	N		61 Pa. Code § 31.5(b)
f. Coin operated laundry - independently owned	N		Same as above
Pay per View Television:			
The Pay per View provider owns and services equipment in hotel. Service & selections are controlled by provider via the internet. The provider, not the hotel is the seller of the pay per view service per the terms of the provider's contract with the hotel.			
a. Vendor is Responsible for Collecting the Tax.....	N		
b. Hotel is Responsible for Collecting the Tax.....	Y	SUT	72 P.S. §§ 7201(m), 7201(l)(3), 7202
Video Game Rental			
The Pay Per View provider owns and services equipment in the hotel. Service & selections are controlled by the provider via the internet. The provider, not the hotel, is the seller of the pay per play service per the terms of the provider's contract with the hotel.			
a. Vendor is Responsible for Collecting the Tax.....	N		
b. Hotel is Responsible for Collecting the Tax.....	Y	SUT	72 P.S. §§ 7201(m), 7201(l)(3), 7202
Parking			
a. Mandatory valet service fee assessed to room	Y	HOT	Parking services = occupancy; parking charges = rent. 61 Pa. Code § 38.3.
b. Mandatory valet service operated by outside parking company	Y	HOT	Same as above
c. Guest option valet service	Y	HOT	Same as above
d. Charges for self-parking owned by hotel (open to public)	Y	HOT	Unless guest rate is the same as that charged to public.
e. Charges for self-parking owned by hotel (not open to public)	Y	HOT	Same as above
f. Pass-through parking charges (hotel allows parking service provider to bill through hotel for convenience of guests but no commission or revenue to hotel.)	Y	HOT	Unless guest rate is the same as that charged to public.
g. Commission to hotel on third-party operated self-parking	N		

Revenue Description	Taxable Yes or No	Tax Type	Additional Comments
Transportation Charges:			
a. Performed by hotel	Y	HOT	Transportation services if charge not the same or greater than that charged a non-guest = occupancy; so, charge = rent. 61 Pa. Code § 38.3.
b. Arranged by hotel and performed by outside service provider	Y	HOT	Same as above
c. Arranged by guest and posted on folio for guest convenience	Y	HOT	Same as above
d. Mark-up on service performed by outside service provider (outside provider's portion is taxable)	Y	HOT	Same as above
e. Mark-up on service performed by outside service provider (outside provider's portion is exempt)	Y	HOT	Same as above
f. Commission to hotel from third-party provider	N		
Destination Services:			
a. Cost of Destination Service package from third party provider (appears on folio for guest convenience only)	Y	HOT	
b. Hotel regularly operates or conducts a taxable amusement activity	N/A		
c. Hotel regularly operates or conducts nontaxable amusement activity	N/A		
d. Additional charge for hotel to arrange third party provider to operate or conduct taxable amusement	N/A		
e. Guest initiated amusement activity charged on hotel bill for guest convenience	N		
f. Mark-up on service performed by outside service provider (outside provider's portion is exempt)	N/A		
g. Mark-up on service performed by outside service provider (outside provider's portion taxable)	N/A		
h. Commission on amusement services paid to hotel by third-party provider (on premise)	N		
i. Commission on amusement services paid to hotel by third-party provider (off premise)	N		
GIFT SHOP			
Retail Video or DVD Rental	Y	SUT	
Retail Food Sales	Y/N		72 P.S. § 7204(29) with some exceptions.
Retail Candy	N		72 P.S. § 7204(53).
Retail Beer/Wine Sales	N		61 Pa. Code § 31.3(12) - taxed when purchased by hotel.
Retail Clothing	N		72 P.S. § 7204(26) and 61 Pa. Code § 31.3(10) with some exceptions.
Retail Non-Food Sales (Toothpaste, Baby Wipes, Pens, etc.)	Y	SUT	Toothpaste, baby wipes--NT; See Retailer's Information Booklet for exceptions.
Newspapers	N		72 P.S. § 7204(30).
Periodicals	Y	SUT	
MISCELLANEOUS FEES (Golf, tennis, swimming, etc.)			
Club membership fees	N		
Lessons	N		
Green fees	N		
Court usage	N		
Commission paid to hotel by outside providers	N		
Resort Fees	Y	HOT	See 61 Pa. Code §38.3 for definitions of "Rent" and "Occupancy."
Per diem charge for a number of additional amenities provided by a resort, such as beach chairs, bottled water in the hotel room, access to the hotel fitness center, newspaper delivery, shuttle service, etc.			
HEALTH SPA & SALON			
Spa usage fees	N		But charge to hotel guests is taxable if (1) it is included in room rate, or (2) when stated separately, the charge is equal to or greater than that charge to the public.
Massage revenue - performed in spa	N		Same as above
Massage revenue - performed in guest room	N		Same as above
Massage revenue - performed off site	N		Same as above
Weight room fees	N		
Tanning booth	N		
Nutritional counseling	N		
Facials	N		
Barber/beauty services	N		
BUSINESS CENTER REVENUE			
Fax Charges (Fax is sent by business center employees)	N		
Copy Charges (Copies are made by business center employees)	Y	SUT	61 Pa. Code § 31.22
Copy Charges (Coin-operated self-service copy machine)	Y	SUT	
Document Printing Charge	Y	SUT	
Computer usage charges (with internet access)	Y	SUT	
Computer usage charges (without internet access)	Y	SUT	
Shipping/mailling charges	N	SUT	Unless made in conjunction with purchases/services to taxable goods.

Revenue Description	Taxable Yes or No	Tax Type	Additional Comments
MISCELLANEOUS SALES			
Equipment Rental (example: audio visual equipment)	Y	HOT/SUT	61 Pa. Code §38.3; 61 Pa. Code § 31.4
Commissions earned from equipment rentals provided by outside equipment vendor.....	N		
Telephone Commissions received from Pay Phones	N		
Prepaid Telephone Cards	Y		
Fax Charges (Sent from in-room)	N		
Vending Machine Sales (Hotel Maintains Machine)	Y	SUT	
Vending Commissions (Vendor Maintains Machine)	N		
Commissions earned from room service meals provided by leased restaurant.....	N		
Lease of Real Property			
a. Space in Hotel Lobby	Y	HOT	Taxable if less than 30 consecutive days.
b. Space for Restaurant	Y	HOT	Same as above
c. Space for Gift Shop	Y	HOT	Same as above
Commission on Automatic Teller Machines (ATM's)	N		
Meeting Supplies	Y	SUT	
MISCELLANEOUS PURCHASES			
Consulting Services	N		
General Services (i.e., services in general)	Case by case		
Janitorial Services	Y	SUT	
Professional Services	N		
Landscaping Services	N		Taxable if lawncare rather than landscaping services. See 61 Pa. Code § 55.6.
Cleaning Supplies	Y	SUT	
Pool Maintenance	Y	SUT	Taxable if indoor=taxable building cleaning service. 60 Pa. Code § 60.1.
Security Service			
a. Provided by a security company/firm.....	N		Unless service qualifies as a help supply service.
b. Provided by off-duty police officers.....	N		Same as above
Salvage Sales	Case by case		Not taxable if qualified as an isolated sale.
Uniforms	N		
Cleaning of Uniforms	N		
Maintenance Contracts on Hotel Equipment	Y	SUT	72 P.S. 201(k)(4).
Freight Charges	Y	SUT	61 Pa. Code § 52.1. Taxable if charge in conjunction with purchases/services to taxable goods.
Lease of Tangible Personal Property for Hotel Use	Y	SUT	
Employee Drug Tests	N		Unless involves purchases of tangible personal property, e.g, test kits.
Employee Background Checks	N		
HOTEL OPERATIONS PURCHASES			
In-Room Amenities Provided with the Guest Room:			
Shampoo, Soap, Toilet Paper, Laundry Bag.....	Y		With some exceptions, e.g., toilet paper is exempt by statute (72 P.S. § 204(4)).
In-Room Coffee Provided at No Charge to Guests	N		
In-Room Cookies Provided at No Charge to Guests	N		
Newspapers Provided to Guests (No separate charge on hotel folio)			
a. Guest can opt out for a refund of the paper's price	N		
b. Guest cannot opt out for a refund of the paper's price	N		
Linens and Towels	Y	SUT	
Coffeemakers for In-Room Guests	Y	SUT	
Flowers (for hotel common areas, display, hotel decorating)	Y	SUT	
Promotional Materials (Tangible Personal Property)	Y	SUT	Unless direct mail advertising materials sent through US mail. 72 P.S. §204(35)
Promotional (Non Tangible Personal Property)			
(Examples: Media, Advertising, etc.).....	N	SUT	
Operating Supplies	Y	SUT	
FOOD AND BEVERAGE PURCHASES			
China, Glassware, and Utensils	Y	SUT	
Linens	Y	SUT	
Operating Supplies	Y	SUT	
Disposable Napkins, Plates, Etc. Provided with Purchased Meal	Y	SUT	With exception of wrapping supplies. 72 P.S. §204(13)
Disposable Napkins, Plates, Etc. Provided with Complimentary Meal	Y	SUT	

Revenue Description	Taxable Yes or No	Tax Type	Additional Comments
CAPITAL ASSETS			
Capital Assets - General	Y	SUT	If tangible personal property.
Computer - Hardware	Y		
Computer - Software (Delivered on floppy discs/tangible media)			
a. Custom designed specifically for a single customer	N		61 Pa. Code. § 60.19.
b. Prepackaged "canned" software	Y	SUT	61 Pa. Code. § 60.19.
Computer - Software (Delivered via the internet - electronic delivery)			
a. Custom designed specifically for a single customer	N		
b. Prepackaged "canned" software	Y		
Computer - Software (Use of software located outside the user's state)	N		
The software is located on a server outside the state. The user accesses and utilizes the software via the internet. The user never receives a copy of the program files to load on the in-state computer.			
Furniture and Fixtures - For Hotel	Y	SUT	
Televisions, Telephones, and other Electronics	Y	SUT	
Office Equipment - For Hotel	Y	SUT	
Furniture and Fixtures - For Restaurant	Y	SUT	
Kitchen Machinery and Equipment	Y	SUT	
Office Equipment - For Restaurant	Y	SUT	
Telephone Switching Equipment	Y	SUT	
New Construction of Real Property	N		Contractor pays sales tax on construction materials.
Repair of Real Property	N		Contractor pays sales tax on construction materials.
Installation of Tangible Personal Property	Y	SUT	If installed by vendor of property; otherwise, not taxable.
Repair of Tangible Personal Property	Y	SUT	
Fabrication of Tangible Personal Property	Y	SUT	
Sale of Entire Business			
a. Real property - land, buildings, other real property	N		If "isolated sale."
b. Furniture, Fixtures & Equipment - tangible personal property	N		If "isolated sale."
c. Bulk sale (Are there special requirements/regulations?)	Y		Seller must notify Dept. of bulk sale. Inventory is subject to SUT.
d. Tax clearance (Is buyer or seller responsible for obtaining this?)	Buyer		Fiscal Code 72 P.S. § 1401.
FRANCHISE/MANAGEMENT REVENUE			
Management Fees	N		
Franchise Fees/Royalties	N		
Marketing Fees	N		
Reservation Fees	N		
Reimbursement of Expenses at Cost	Case by case		Yes if taxable property.
Travel Agent & Airline Commission Reimbursement	N		
Co-Op Marketing Fees	N		
Payroll and Accounting Reimbursements	N		
Legal and Technical Services Reimbursements	N		
MISCELLANEOUS			
Are US postmarks acceptable as timely filings?	Y		
Is a business License required for the management company?	N/A		
Are local taxes subject to state taxes?	N/A		
Are any state or local taxes, fees, or assessments billed to the guest subject to any state or local tax? (Ex: a local transient occupancy tax subject to state sales tax)	Depends		Local hotel occupancy tax not subject to state tax.
Are there any Utility Exemptions available for Hotels?	N		
If telephone charges are taxable, is there a credit for taxes paid to the telephone company?	N		
If internet charges are taxable, is there a credit for taxes paid to the internet company?	N		

HOTEL ROOM REVENUE EXEMPTIONS			
Description	Tax Exempt Yes or No	Tax Type	Documentation Required
Non Transient:			
Can guests be considered non transient?	Y	HOT	
If so, after how many consecutive days (time period)?	For 30 consecutive days or more. 72 P.S. § 7209(5); 61 Pa. Code § 38.3.		
Can Corporations, Partnerships, and LLC qualify as non transients?	Y	HOT	
Can Airline Crew Rooms qualify as non transient?	Y	HOT	
After guests have met non transient requirements,			
a. Can taxes be refunded from first date of stay?.....	Depends		See "Permanent Resident" 61 Pa. Code § 38.3.
b. Is it required to collect taxes from day one if contract exists?	Depends		Same as above
Is a written contract required for non transient status?			
a. For exemption beginning at day one of nontransient stay?	Y		Need legally enforceable contract but not necessary written. See "Permanent Resident" 61 Pa. Code § 38.3.
b. For exemption after the nontransient period has been met?	N		Same as above
c. What minimum length of time must be covered by a contract?	30 consecutive days		
d. Please list and explain any other requirements that must be met for a guest to claim a nontransient exemption:	N/A		
Federal, State, Local Government:			
Federal Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	Y		If solely for official business and paid for by agency. 61 Pa. Code § 38.2(c).
b. Payment made by guest who is reimbursed by agency.....	Y		Exempt if payment by SmartPay card and copy of government order provided.
Your state's government employees qualify for exemptions if:			
a. Payment made directly by agency.....	N		61 Pa. Code § 38.2(f); SUT 03-008 (reissued 02/15/08)
b. Payment made by guest who is reimbursed by agency.....	N		Same as above
Other states' government employees qualify for exemptions if:			
a. Payment made directly by agency.....	N		61 Pa. Code § 38.2(f).
b. Payment made by guest who is reimbursed by agency.....	N		Same as above
Your state's Local Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	N		61 Pa. Code § 38.2(f). See 61 Pa. Code § 38.2(c) & (d) for specific exemptions.
b. Payment made by guest who is reimbursed by agency.....	N		Same as above
Other states' Local Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	N		61 Pa. Code § 38.2(f).
b. Payment made by guest who is reimbursed by agency.....	N		Same as above
Foreign Diplomats.....			
	Case by case		See 61 Pa. Code § 38.2(b) and check U.S. State Department website: www.state.gov
a. Payment made by diplomat on diplomatic business (mission card) ...			
b. Payment made by diplomat for personal purchases (personal exemption card)			
HOTEL ROOM REVENUE EXEMPTIONS			
Other:			
Non profit organizations - 501(c)(3) Organizations			
a. Payment made directly by agency.....	N		61 Pa. Code § 38.2(f).
b. Payment made by guest who is reimbursed by agency.....	N		Same as above
Religious, Charitable, Scientific Organizations			
a. Payment made directly by agency.....	N		61 Pa. Code § 38.2(f).
b. Payment made by guest who is reimbursed by agency.....	N		Same as above
Public Schools (Payment made directly by agency):			
a. In-state.....	N		61 Pa. Code § 38.2(f).
b. Out-of-State.....	N		Same as above
Public Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....	N		61 Pa. Code § 38.2(f).
b. Out-of-State.....	N		Same as above
Private Schools: (Payment made directly by agency)			
a. In-state.....	N		61 Pa. Code § 38.2(f).
b. Out-of-State.....	N		Same as above
Private Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....	N		61 Pa. Code § 38.2(f).
b. Out-of-State.....	N		Same as above
Private Universities and Colleges (Payment made directly by agency)			
a. In-state.....	N		61 Pa. Code § 38.2(f).
b. Out-of-State.....	N		Same as above
Private Universities and Colleges (Payment made by guest, reimbursed by agency)			
a. In-state.....	N		61 Pa. Code § 38.2(f).
b. Out-of-State.....	N		Same as above

Description	Tax Exempt Yes or No	Tax Type	Documentation Required
FOOD AND BEVERAGE REVENUE EXEMPTIONS			
Federal, State, Local Government:			
Federal Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	Y		
b. Payment made by guest who is reimbursed by agency.....	N		
State Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	Y		
b. Payment made by guest who is reimbursed by agency.....	N		
Other state government employee qualify for exemptions if:			
a. Payment made directly by agency.....	N		
b. Payment made by guest who is reimbursed by agency.....	N		
Local Government employees qualify for exemptions if:			
a. Payment made directly by agency.....	Y		
b. Payment made by guest who is reimbursed by agency.....	N		
Foreign Diplomats.....	Case by case		See 61 Pa. Code § 38.2(b) and check U.S. State Department website: www.state.gov
a. Payment made by diplomat on diplomatic business (mission card) ...			
b. Payment made by diplomat for personal purchases (personal exemption card)			
Other:			
Non profit organizations - 501(c)(3) Organizations			
a. Payment made directly by agency.....	Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Payment made by guest who is reimbursed by agency.....	N		
Religious, Charitable, Scientific Organizations			
a. Payment made directly by agency.....	Y		Same as above
b. Payment made by guest who is reimbursed by agency.....	N		
Public Schools (Payment made directly by agency):			
a. In-state.....	Y		
b. Out-of-State.....	N		
Public Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....	Y		
b. Out-of-State.....	N		
Private Schools: (Payment made directly by agency)			
a. In-state.....	Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Out-of-State.....	Y		Same as above
Private Schools (Payment made by guest who is reimbursed by agency):			
a. In-state.....	N		
b. Out-of-State.....	N		
Private Universities and Colleges (Payment made directly by agency)			
a. In-state.....	Y		Must have "75" number. Exemption certificate required. Exempt only if billed directly to org and paid from its funds.
b. Out-of-State.....	Y		Same as above
Private Universities and Colleges (Payment made by guest, reimbursed by agency)			
a. In-state.....	N		
b. Out-of-State.....	N		