




Calcasieu Parish School System

*Sales and Use Tax Department
P O Drawer 2050
Lake Charles, LA 70602-2050*

INTEROFFICE MEMORANDUM

TO: All Central Office Personnel, School Principals, and Department Heads
FROM:  Rufus R. Fruge, Director of Sales Tax
DATE: June 30, 2009
RE: Governmental Employees Hotel Lodging Sales/Use Tax Exemption Certificate (REVISED)

Calcasieu Parish School System employees travel extensively throughout the state and nation. At least for travel in Louisiana, system travelers may save money by using the attached exemption certificate (R-1376 - 1/09) which will exempt their lodging fees from state and perhaps other local taxes while on official school board business.

The exemption certificate should be completed by the employee at the time Out of Parish and Request for Advances are prepared for approval by principals, supervisors, and department heads.

Please note the limitations of this exemption certificate. Some parishes will exempt their local sales tax and hotel occupancy taxes while others will not. Consequently, with a properly completed and documented exemption certificate, savings to our system could range from 4% to 13%.

The form completion process is similar to the previous form, but if you require assistance, please call my office and speak to Sheryl. She can assist you with your questions. I will also attempt to gain a spot at the initial meetings held in conjunction with the beginning of the school year in an effort to communicate this revised form and the instructions for completing it.

sw

Attachment

Approved: _____



Karl Bruchhaus, CFO

**INSTRUCTIONS FOR COMPLETING FORM R-1376
GOVERNMENTAL EMPLOYEES HOTEL LODGING SALES/USE TAX
EXEMPTION CERTIFICATE**

SECTION 1

1. Enter employee name and title.
2. Hotel Folio or Reference Number refers to the reservation confirmation number for the hotel.
3. Enter "Calcasieu Parish School Board" and name of school or department on the line marked Government Agency Employer.
4. Enter the address of the school or department and telephone number on appropriate lines.

SECTION 2

1. Enter employee name and title.
2. Enter the current date.
3. On line 3 enter the name of the school principal or department head and title.
4. Enter the date the principal or department head signs the form (if known).
5. The employee and principal/department head must each sign in the designated spaces marked by the X.

SECTION 3

1. Enter the name of the hotel. The hotel's tax registration number may be left blank if unknown.
2. Enter the dates of the employee's stay at the hotel.

ADDITIONAL INFORMATION

Please note that this form will only exempt STATE sales tax. Some parishes may also exempt local sales taxes and/or occupancy taxes. This form ONLY applies to hotels in the state of Louisiana.

This form must be submitted to the desk clerk upon registration. The hotel is not obligated to accept forms after check in. A copy of the employee's approved travel request will be required along with the exemption certificate if the exemption does not have the signature of the principal or department head.



**State of Louisiana Employee
Travel Expense
Sales Tax Exemption Certificate**

Louisiana Revised Statute 47:301(8)(c)

This form must be accompanied by a copy of the employee's written travel orders which states the dates and destination of the authorized travel.

This certificate is for use by employees of the State of Louisiana. It is used to document employee eligibility for exemption from payment of state sales taxes on authorized travel expense charges that are directly reimbursable by the State of Louisiana.

PLEASE PRINT OR TYPE.

Employee Name			
Employee Title	State Agency		
Agency's Address	City	State	ZIP
Agency's Telephone Number			

This certifies that the employee named above is an employee of the above named state agency and that the travel expense charges incurred are necessitated by the employee's conduct of the official business of the agency. The employee's travel expenses are required to be accounted for to his employer and are reimbursable by the state agency to the employee in the actual amount incurred. Therefore, the Louisiana state agency claims exemption from the payment of state sales taxes on the travel expense charges. Authorized charges include:

Automobile Rental Charges Hotel/motel Room Rental Charges Parking Charges

Authorization

Employee Name	Employee Title
Employee Signature X	Date (mm/dd/yyyy)
State Agency Representative (other than employee)	State Agency Representative Title (other than employee)
State Agency Representative Signature X	Date (mm/dd/yyyy)

Vendor Information

Vendor Name
Travel Expense Dates (mm/dd/yyyy)

Note: This form is valid only for documenting eligibility for exemption from the payment of state sales tax on charges for authorized travel expenses. This form must be accompanied by a copy of the employee's written travel orders which states the dates and destination of the authorized travel. Vendors must retain this certificate and a photocopy of the travel orders to document the exemption. This form is not valid to document exemption from the payment of local sales taxes.