

**Sam Houston State University**  
**A Member of The Texas State University System**

**Finance & Operations Travel Policy FO-TR-20**  
**Lodging Tax**

In Texas, state tax is not reimbursable. The state tax Charged by all hotels in Texas is 6%. Be aware that SHSU faculty/employees/students are exempt from state tax. Travel with a "**Texas Hotel Occupancy Tax Exemption Certificate**" form at all times. A claimant must present this form to his hotel upon check-in so that he may obtain an exemption from the state tax. A claimant may not be reimbursed for state tax if he fails to present this exemption form to the hotel upon check-in. Local tax for single person lodging is reimbursable, but may not exceed the actual amount charged on a room, or the amount as that charged for a \$85 per night room, whichever is less. Local tax can vary from 0% to 15%. If the hotel bill does not include local tax information, the claimant is advised to show the local tax percentage rate charged by the hotel on the hotel bill.

Outside Texas, all room taxes for single person lodging are reimbursable, but the tax claimed may not exceed the same amount as the actual amount charged for the room, or the maximum amount allowed for a room in the area being visited, whichever is less.

**Example of How to Figure Tax:**

Maximum amount allowed for a particular out of state destination = \$65.00 per night.

Single Person Lodging Paid = \$90.00 per night.

Out of State Tax Paid = \$10.80 per night. (\$10.80 divided by \$90 = 12%).

Reimbursable tax is based on \$65.00. (\$65.00 x 12% = \$7.80 per night.)

Only \$7.80 per night may be reimbursed for tax paid.

The balance of tax paid is not reimbursable.

When a claimant needs help on how to figure the reimbursable amounts for taxes, call the Travel Office for assistance.

Lodging Tax Receipt -- A claimant must have a receipt for lodging tax attached to his Travel Voucher in order to request reimbursement for tax paid

Reviewed by: Norma O'Bannon-Travel Coordinator – 11-01-07

Next review: 11-01-08