

P-CARD USER MANUAL.....	1
STATE TAX EXEMPTION FORMS AND INFORMATION.....	1

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STATE TAX EXEMPTION FORMS AND INFORMATION

The **State Tax Commission** provides the State Tax Exemption Form ST-101 and Form ST-104 Sales Tax Exemption on Lodging Accommodations. **Please contact that agency** at (208) 334-7660 in the Boise area, or toll-free at (800) 972-7660 with any questions.

1. **Sales Tax Exemption Form ST-101.** Rules, laws, brochures, etc.:
<http://tax.idaho.gov/i-1118.cfm>

2. **Forms and Publications** - <http://tax.idaho.gov/search-formspublications.cfm?ch=sales&ch2=use&t=tt>

- Food, Drink & Lodging (#16) Publication -
http://tax.idaho.gov/pubs/EBR00016_03-23-2015.pdf

“Some Idaho government agencies issue a tax exempt purchasing card to employees. This Bank of America Visa® has the name of the state agency and, in most cases, the name of the state employee using the card imprinted on the bottom. The card reads: “State of Idaho — Tax Exempt.” Charges to the card are directly billed to the state agency and paid for by the agency. To document the exempt purchase, the lodging provider should have the employee complete form ST-104-HM.”

3. [Form ST-104-HM Sales Tax Exemption on Lodging Accommodations](#)

“This exemption does not apply if you pay charges from your own personal funds or from expense reimbursements. To qualify, the credit card company must directly bill your employer.”

“Rooms or campground spaces furnished to government entities, educational institutions, or hospitals are exempt from the taxes if the charge is billed directly to—and paid directly by—the government entity....

4. Travel & Convention Tax: <http://tax.idaho.gov/i-1096.cfm>