



Exemption Certificate for Occupancy By Government Employees

This form may only be used by government employees of the United States, New York State, or political subdivisions of New York State.

Form with fields for Name of hotel, short-term rental unit operator, or booking service; Dates of occupancy; Address (number and street); City; State; ZIP code; Country.

Certification: I certify that I am an employee of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; that the charges for the occupancy of the above business on the dates listed have been or will be paid for by that governmental entity; and that these charges are incurred in the performance of my official duties as an employee of that governmental entity.

Form with fields for Governmental entity (federal, state, or local); Agency, department, or division; Employee name (print); Employee title; Employee signature; Date prepared.

Instructions

Who may use this certificate

If you are an employee of an entity of New York State or the United States government and you are on official New York State or federal government business and renting a room or rooms in a hotel or short-term rental unit, you may use this form to certify the exemption from paying state-administered New York State and local sales taxes (including the \$1.50 unit fee in New York City).

New York State governmental entities include any of its agencies, instrumentalities, public corporations, or political subdivisions.

Agencies and instrumentalities include any authority, commission, or independent board created by an act of the New York State Legislature for a public purpose. Examples include:

- New York State Department of Taxation and Finance
New York State Department of Education

Public corporations include municipal, district, or public benefit corporations chartered by the New York State Legislature for a public purpose or in accordance with an agreement or compact with another state. Examples include:

- Empire State Development Corporation
New York State Canal Corporation
Industrial Development Agencies and Authorities

Political subdivisions include counties, cities, towns, villages, and school districts.

The United States of America and its agencies and instrumentalities are also exempt from paying New York State sales tax. Examples include:

- United States Department of State
Internal Revenue Service

Other states of the United States and their agencies and political subdivisions do not qualify for sales tax exemption. Examples include:

- the city of Boston
the state of Vermont

To the government representative or employee renting the room or rooms in a hotel or short-term rental unit

Complete all information requested on the form. Provide the completed Form ST-129 to the hotel operator, short-term rental unit operator, or booking service upon booking or check in. You must also provide the

operator or booking service with proper identification. Sign and date the exemption certificate. You may pay your bill with cash, a personal check or credit/debit card, or a government-issued voucher or credit card.

Note: If you stay at more than one location while on official business, you must complete an exemption certificate for each location. If you are in a group traveling on official business, each person must complete a separate exemption certificate and give it to the hotel operator, short-term rental unit operator, or booking service.

To the hotel operator, short-term rental unit operator, or booking service

Keep the completed Form ST-129 as evidence of exempt occupancy by New York State and federal government employees who are on official business and staying at your place of business. The certificate should be presented to you when the occupant checks in or upon booking.

The certificate must be presented no later than 90 days after the last day of the first period of occupancy. If you accept this certificate after 90 days, you have the burden of proving the occupancy was exempt. You must keep this certificate for at least two years after the date of:

- the date the certificate is used; or
the date when you filed the return.

This exemption certificate is valid if the government employee is paying with one of the following:

- cash
personal check or credit/debit card
government-issued voucher or credit card

Do not accept this certificate unless the employee presenting it shows appropriate and satisfactory identification.

Note: New York State and the United States government are not subject to locally imposed and administered hotel occupancy taxes, also known as local bed taxes.

Misuse of this certificate

Misuse of this exemption certificate may subject you to serious civil and criminal sanctions in addition to the payment of any tax and interest due. These include:

- a penalty equal to 100% of the tax due;
a \$50 penalty for each fraudulent exemption certificate issued; and
criminal felony prosecution, punishable by a substantial fine and a possible jail sentence.

Substantial penalties will result from misuse of this certificate.

## Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, Privacy Notification. See Need help? for the Web address and telephone number.

### Need Help?



Visit our website at ***www.tax.ny.gov***

- get information and manage your taxes online
- check for new online services and features

#### Telephone assistance

Sales Tax Information Center: 518-485-2889

To order forms and publications: 518-457-5431

Text Telephone (TTY) or TDD  
equipment users Dial 7-1-1 for the  
New York Relay Service