

Employee/Travel Reimbursement Policy Guidelines: Tax Exempt Certificate Use

Last Revised: December 21, 2015

Contact: Employee/Travel Reimbursement Coordinator, Tina Radley, 312-2223
Director of Accounting/Payables, Becky Waters, 312-3644

I. Purpose

The purpose of this policy is to clarify the need to utilize the Tax Exempt Certificate (ST-129) for lodging within New York State.

II. Scope

A recent internal audit of travel reimbursement vouchers produced some weaknesses with regard to sales tax being charged on lodging within New York State. NYS taxes cannot be reimbursed on lodging within New York State, therefore, communication regarding the campus policy is being provided to clarify the requirements for our campus community.

III. Procedure

For any travel within New York State, employees should provide the Tax Exemption Certificate (ST-129), directly to the hotel/motel upon check-in. For travel outside New York State, taxes are included in the maximum lodging amount and may be reimbursed.

Upon submitting the reimbursement voucher and verifying all proper lodging receipts, employees should review that taxes were not charged. If taxes were applied and the employee used a New York State Travel card, they must then contact the hotel/motel directly and provide a copy of the Tax Exempt form to have the taxes removed from billing and a credit provided. Vouchers submitted to the Employee/Travel Reimbursement Office with taxes charged will delay the reimbursement until a credit has been secured. However, if an employee used their own method of payment, they will not be entitled to reimbursement of the taxes.

In most cases, the tax exempt certification is widely accepted for use across New York State and should be presented at every opportunity when traveling on business for SUNY Oswego.

Questions may be directed to the individuals listed above.