

POLICY & PROCEDURES MANUAL

WAYLAND BAPTIST UNIVERSITY

Classification Number: 3.1.5

Reviewed: August 14, 2017

SUBJECT: EXEMPTION FROM SALES TAX AND HOTEL OCCUPANCY TAX

As an educational institution, the university qualifies for exemption from sales tax and state hotel occupancy tax for purchases made *for university use* in the state of Texas. Other states may extend exemption status to the university because of our status as an educational institution.

A sales tax exemption certificate and a hotel occupancy tax exemption certificate are available in the business office. These should be obtained and duplicated in sufficient quantities before travel for use with restaurants, hotels and vendors that require a copy of the certificate(s). Vendors with whom we have