

Exemption Guidelines

Employees of Federal Government or its Agencies

Employees of the federal government or its agencies are exempt from tax on rental charges or room rates for transient accommodations, even though the employee may be reimbursed by the federal government or its agencies, only when:

- The federal government employee or agency employee provides the Dealer with a copy to retain of the [exemption certificate](#).

Military Personnel on Active Duty

Military personnel on active duty in the United States Armed Forces and traveling pursuant to federal government travel orders, may receive a tax exemption by supplying the Dealer with:

- A copy to retain of the official orders supporting the active duty status of the military personnel and making it necessary to occupy the transient accommodation; OR
- A copy to retain of an overflow certificate issued to military personnel on active duty status by any unit of the U.S. Armed Services.

Employees of governmental units other than federal government or its agencies (i.e., state, county, city, or any other political subdivision of the state)

Florida state government, its departments and institutions, and its political subdivisions, and are traveling in an official capacity, you are entitled to an exemption only of the transient accommodations only when:

- The rental charges or room rates are billed directly to and paid directly by the governmental unit or the exempt organization and must be paid with P-Card. Dealer must retain a copy of the face of the P-Card. Rental charges or room rates paid with personal funds are subject to tax.
- Provide the Dealer with a copy to retain of the valid Consumer's Certificate of Exemption (DR-14) issued by the Florida Department of Revenue.

Sales made to exempt entities other than governmental units

Entities other than the U.S. Government (example; religious, charitable, educational, veterans or scientific organizations, etc.) may receive a tax exemption by supplying the Dealer with:

- A copy to retain of the valid Consumer's Certificate of Exemption (DR-14) issued by the Florida Department of Revenue, AND
- A copy to retain of the proof of payment identifying the entity as named on the exemption certificate. The form of payment must be in the name of the organization granted the exemption.

- Rental charges or room rates paid with personal funds are subject to tax.

Full-Time Students

Full-time students enrolled in an institution offering postsecondary education who are seeking transient accommodations may receive a tax exemption by supplying the Dealer with:

- A [written declaration](#) to retain of an appropriate official of the student's institution reflecting that the student named in the declaration is a full-time student of the institution.

Foreign Diplomats

Foreign diplomats seeking transient accommodations must provide the sales tax exemption card with the animal image representing the level of exemption. The Dealer must retain a copy of front and back of the valid sales tax exemption card. For questions regarding the level of exemption, please contact the U.S. Department of State, Office of Foreign Missions at (305) 442-4943.