



## COMPTROLLER OF PUBLIC ACCOUNTS

P.O. BOX 13528  
AUSTIN, TX 78711-3528

July 15, 2003

Mr. Keith Gernold  
University of Houston  
Tax Director  
4800 Calhoun Road  
Houston, Texas 77204

Dear Mr. Gernold:

Our records show the *University of Houston* is an exempt educational organization. It qualifies for exemption from Texas sales and use tax and the state portion of the hotel occupancy tax.

The school may issue a valid sales tax exemption certificate in lieu of paying state and local sales tax on taxable items if they relate to the purpose of the educational institution [the items can not be used for the personal benefit of a private member or individual.]

Employees traveling on behalf of the school may issue a hotel occupancy tax exemption certificate instead of paying the state portion of the hotel occupancy tax. The method of payment will not affect the exemption. Non-employees and/or student groups traveling in association with the school may also issue a hotel exemption certificate instead of paying the state portion of the hotel occupancy tax, as long as the hotel is paid by way of institutional funds. In other words by check, credit card, direct billing to the school, etc.

The enclosed certificates, forms 01-339 and 12-302, do not require a number to be valid, and you may reproduce them in any quantity. You may also download additional copies of these forms online at <http://window.state.tx.us/taxinfo/taxforms/01-3392.pdf>, or <http://window.state.tx.us/taxinfo/taxforms/12-302.pdf>. You can also call Tax Assistance at 1-800-252-1385.

If you have questions regarding sales of taxable items or services and feel it may be necessary to hold a sales tax permit, contact Tax Assistance at the above number.

For questions about the organization's exempt status, you may e-mail me at [tax.help@cpa.state.tx.us](mailto:tax.help@cpa.state.tx.us) or call me toll free at 1-800-531-5441, extension 5-0252.

Sincerely,

Peter Kevin Hudson  
Exempt Organizations Section