



**BUREAU OF  
BUSINESS TRUST FUND TAXES**  
PO BOX 280901  
HARRISBURG PA 17128-0901

## PENNSYLVANIA EXEMPTION CERTIFICATE

- STATE AND LOCAL SALES AND USE TAX
- STATE 6% AND LOCAL 1% HOTEL OCCUPANCY TAX
- PUBLIC TRANSPORTATION ASSISTANCE TAXES AND FEES (PTA)
- VEHICLE RENTAL TAX (VRT)
- ADDITIONAL LOCAL, CITY, COUNTY HOTEL TAX \**

This form cannot be used to obtain a Sales Tax Account ID, PTA Account ID or Exempt Status.

**(Please Print or Type)  
Read Instructions  
On Reverse Carefully**

**THIS FORM MAY BE PHOTOCOPIED - VOID UNLESS COMPLETE INFORMATION IS SUPPLIED**

- CHECK ONE:**     PENNSYLVANIA TAX UNIT EXEMPTION CERTIFICATE (USE FOR ONE TRANSACTION)  
                    PENNSYLVANIA TAX BLANKET EXEMPTION CERTIFICATE (USE FOR MULTIPLE TRANSACTIONS)

**Name of Seller, Vendor or Lessor**

Street	City	State	ZIP Code
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**NOTE:** Do not use this form for claiming an exemption on the registration of a vehicle. To claim an exemption from tax for a motor vehicle, trailer, semi-trailer or tractor with the PA Department of Transportation, Bureau of Motor Vehicles, use one of the following forms:

- FORM MV-1, Application for Certificate of Title (first-time registrations)
- FORM MV-4ST, Vehicle Sales and Use Tax Return/Application for Registration (other registrations)

Property and services purchased or leased using this certificate **are exempt** from tax because: (Select the appropriate paragraph from the back of this form, check the corresponding block below and insert information requested.)

- 1. Property or services will be used directly and predominately by purchaser in performing purchaser's operation of: \_\_\_\_\_
- 2. Purchaser is a/an: instrumentality of the Commonwealth of Pennsylvania.
- 3. Property will be resold under Account ID \_\_\_\_\_ . (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 4. Purchaser is a/an: \_\_\_\_\_ holding Exemption Account ID \_\_\_\_\_
- 5. Property or services will be used directly and predominately by purchaser performing a public utility service.  
        PA Public Utility Commission PUC Number \_\_\_\_\_ and/or  U.S. Department of Transportation MC/MX \_\_\_\_\_
- 6. Exempt wrapping supplies, Account ID \_\_\_\_\_ . (If purchaser does not have a PA Sales Tax Account ID, include a statement under Number 7 explaining why a number is not required.)
- 7. Other \_\_\_\_\_  
       (Explain in detail. Additional space on reverse side.)

I am authorized to execute this certificate and claim this exemption. Misuse of this certificate by seller, lessor, buyer, lessee or their representative is punishable by fine and imprisonment.

<b>Name of Purchaser or Lessee</b>	Signature	EIN	Date
Clarion University of Pennsylvania		25-1474927	
Street	City	State	ZIP Code
840 Wood Street	Clarion	PA	16214

- 1. ACCEPTANCE AND VALIDITY:**  
 For this certificate to be valid, the seller/lessor shall exercise good faith in accepting this certificate, which includes: (1) the certificate shall be completed properly; (2) the certificate shall be in the seller/lessor's possession within 60 days from the date of sale/lease; (3) the certificate does not contain information which is knowingly false; and (4) the property or service is consistent with the exemption to which the customer is entitled. For more information, refer to Exemption Certificates, Title 61 PA Code §32.2. An invalid certificate may subject the seller/lessor to the tax.
- 2. REPRODUCTION OF FORM:**  
 This form may be reproduced but shall contain the same information as appears on this form.
- 3. RETENTION:**  
 The seller or lessor must retain this certificate for at least four years from the date of the exempt sale to which the certificate applies.  
**DO NOT RETURN THIS FORM TO THE PA DEPARTMENT OF REVENUE.**
- 4. EXEMPT ORGANIZATIONS:**  
 This form may be used in conjunction with form REV-1715, Exempt Organization Declaration of Sales Tax Exemption, when a purchase of \$200 or more is made by an organization which is registered with the PA Department of Revenue as an exempt organization. These organizations are assigned an exemption number, beginning with the two digits 75 (example: 75-00000-0).

## GENERAL INSTRUCTIONS

Those purchasers set forth below may use this form in connection with the claim for exemption for the following taxes:

- a. State and local sales and use tax;
- b. PTA rental fee or tax on leases of motor vehicles;
- c. Hotel occupancy tax (state 6%, Philadelphia 1%, Allegheny 1%) if referenced with the symbol (●);
- d. PTA fee on the purchase of tires if referenced with the symbol (+);
- e. Vehicle rental tax (VRT);

### EXEMPTION REASONS

- 1.) Property and/or services will be used directly and predominately by purchaser in performing purchaser's operation of:
- A. Manufacturing      B. Mining      C. Dairying      D. Processing      E. Farming      F. Shipbuilding      G. Timbering

This exemption is not valid for property or services used in: (a) constructing, repairing or remodeling of real property, other than real property used directly in exempt operations; or (b) maintenance, managerial, administrative, supervisory, sales, delivery, warehousing or other nonoperational activities. Effective October 1, 1991, this exemption does not apply to certain services and PTA tire fee.

- 2.) Purchaser is a/an:

- + A. Instrumentality of the commonwealth.
- + B. Political subdivision of the commonwealth.
- + ● C. Municipal authority created under the Municipality Authorities Acts.
- + ● D. Electric cooperative corporations created under the Electric Cooperative Law of 1990.
  - E. Cooperative agricultural associations required to pay corporate net income tax under the Cooperative Agricultural Association Corporate Net Income Tax Act (exemption not valid for registered vehicles).
- + ● F. Credit unions organized under Federal Credit Union Act or Commonwealth Credit Union Act.
- + ● G. U.S. government, its agencies and instrumentalities.
  - H. Federal employee on official business (exemption limited to hotel occupancy tax only. A copy of orders or statement from supervisor must be attached to this certificate.)
  - I. School bus operator (This exemption certificate is limited to the purchase of parts, repairs or maintenance services upon vehicles licensed as school buses by the PA Department of Transportation.)

- 3.) Property and/or services will be resold or rented in the ordinary course of purchaser's business. If purchaser does not have a PA Sales Tax Account ID, complete Number 7 explaining why such number is not required. This exemption is valid for property or services to be resold: (1) in original form; or (2) as an ingredient or component of other property.

4.) Renewable Entities beginning with "75":	Permanent Exemptions beginning with the two numbers "76":	Special Exemptions:
A. Religious Organization	E. School District	F. Direct Pay Permit Holder
B. Volunteer Firemen's Organization		G. Individual Holding Diplomatic ID
C. Nonprofit Educational Institution		H. Keystone Opportunity Zone
D. Charitable Organization		I. Tourist Promotion Agency

Exemption limited to purchase of tangible personal property or services for use and not for sale. The exemption shall not be used by a contractor performing services to real property. An exempt organization or institution shall have an Account ID assigned by the PA Department of Revenue and diplomats shall have an identification card assigned by the federal government. The exemption for categories A, B, C and D are not valid for property used for the following: (1) construction, improvement, repair or maintenance of any real property, except supplies and materials used for routine repair or maintenance of the real property; (2) any unrelated activities or operation of a public trade or business; or (3) equipment used to maintain real property.

- 5.) Property or services will be used directly and predominately by purchaser in the production, delivery or rendition of public utility services as defined by the PA Utility Code.
- This exemption is not valid for property or services used for the following: (1) construction, improvement, repair or maintenance of real property, other than real property used directly in rendering the public utility services; or (2) managerial, administrative, supervisor, sales or other nonoperational activities; or (3) tools and equipment used but not installed in maintenance of facilities or direct use equipment. Tools and equipment used to repair "direct use" property are exempt from tax.
- 6.) Vendor/seller purchasing wrapping supplies and nonreturnable containers used to wrap property which is sold to others.
- 7.) Other (Attach a separate sheet of paper if more space is required.) \_\_\_\_\_

\* Employees or representatives of the Commonwealth traveling on Commonwealth duty are exempt from any taxes on hotel stays or room rentals imposed by local governments that are in addition to the 6% state tax and the 1% Philadelphia and Allegheny County hotel occupancy tax.



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March 23, 2016

James Dillon  
Vice Chancellor for Administration and Finance  
Pennsylvania State System of Higher Education  
2986 North Second Street  
Harrisburg, PA 17110

Re: Pennsylvania Sales and Use Tax  
Applicability of Local Hotel Occupancy Tax to Commonwealth Employees and Travelers

Dear Vice Chancellor Dillon:

The Department of Revenue, Office of Chief Counsel, is responding to the Pennsylvania State System of Higher Education's ("PASSHE") concerns that operators are imposing the local hotel occupancy tax on the rental fee paid by PASSHE employees and other individuals who travel on official PASSHE business, such as contractors and volunteers, who are not considered employees of PASSHE. For purposes of this letter, PASSHE includes the 14 state-owned universities, their branch campuses, the Office of the Chancellor, The Dixon University Center, State System at Center City Philadelphia, the Marine Science Consortium, and any other consortium or entity created as part of Pennsylvania's State System of Higher Education.

The fact that the Commonwealth is immune from local taxation is a well settled principle of law. The Supreme Court of Pennsylvania, in Lehigh-Northampton Airport Auth. v. Lehigh County Bd. of Assessment Appeals, 889 A.2d 1168, 1175 (2005), held that the power to tax is vested within the General Assembly and it alone may grant taxing authority to local governments. However, even if such taxing authority is granted, the Commonwealth's immunity from local taxation remains unaffected unless there is express statutory authorization otherwise. Id. Additionally, the Court explained that in the area of taxation, any rule requiring less than an express authorization to tax the Commonwealth could "upset the orderly processes of government by allowing the sovereign power to be burdened by being subjected to municipal taxes." Id. (referencing Commonwealth v. Dauphin County, 6 A.2d 870, 872 (1939)). Therefore, unless the enabling statute by which a local government is authorized to impose tax expressly provides for the authorization to tax the Commonwealth, such power may not be imputed. By its establishment, PASSHE is considered an instrumentality of the Commonwealth. 24 P.S. § 20-2002-A.

Since none of the statutes enabling local jurisdictions to impose an occupancy tax contains the required express authorization to tax the Commonwealth, and PASSHE is an instrumentality of

Mr. Dillon  
March 23, 2016  
Page 2

the Commonwealth, local governments lack authority to collect occupancy tax from PASSHE employees on official business. Furthermore, "Commonwealth Travelers," pursuant to Commonwealth Management Directive 230.10 and the Commonwealth Travel Manual, who are certain other individuals traveling on official business but who are not employees, are covered by the same rules as those who are actual employees.

Please provide a copy of this letter to any hotel operator who questions the application of this tax, as explanation for exempting PASSHE employees or their non-employee representatives, traveling on official business.

As you are aware though, a state hotel occupancy tax is imposed on the rent of every occupancy of a room or rooms in a hotel in this Commonwealth. 72 P.S. § 7211. Pursuant to Department regulation, employees and representatives of the Commonwealth, its instrumentalities and political subdivisions, are not exempt from this state tax. 61 Pa. Code § 38.2(f).

I trust that this is a sufficient response to your concerns. Please contact me if you have any additional questions regarding this matter.

Sincerely,



Lora A. Kulick  
Senior Counsel

LAK:mec  
#62909