



## Definitions for Idaho Form ST-104-HM Sales Tax Exemption on Lodging Accommodations

**Exempt Entities.** Rooms or campground spaces furnished to government entities, educational institutions, or hospitals are exempt from the taxes if the charge is billed directly to—and paid directly by—the government entity, educational institution, or hospital.

“Billed directly to” means a contractual agreement between the facility operator and an exempt entity where the charge for the room or campground space is directed to, and is the responsibility of, the exempt entity. “Billed directly to” also includes credit card charges billed to an account opened by an exempt entity.

“Paid directly by” means a payment by an exempt entity to the facility operator. It does not include a payment by an

exempt entity to an employee or agent for reimbursement of expenses incurred during business travel. However, “paid directly by” does include payments made by an exempt entity to a financial institution for credit card charges made on a charge account in the name of the exempt entity with a credit card issued to the entity itself and not to any individual or employee.

Credit cards issued to employees of government agencies are NOT considered to be billed directly to, and paid directly by, the government entity when the employee is responsible for paying the credit card company.

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### QUALIFIED ORGANIZATIONS

**American Indian Tribes** - Tribal entity only, sales made to tribal members off the reservation do not qualify.

**American Red Cross**

**Amtrak**

**Blind Services Foundation, Inc.**

**Centers for Independent Living** - Only non residential centers run by disabled persons that provide independent living programs to people with various disabilities qualify.

**Emergency Medical Service Agencies**

**Forest Protective Association**

**Idaho Foodbank Warehouse, Inc.**

**Nonprofit Canal Companies**

**Nonprofit Hospitals**

**Nonprofit Schools** - Only nonprofit colleges, universities, and primary, charter, and secondary schools qualify. Schools primarily teaching subjects like business, dancing, dramatics, music, cosmetology, writing, and gymnastics do not qualify. Auxiliary organizations, such as parent-teacher associations and alumni groups, do not qualify.

**Senior Citizen Centers**

**State/Federal Credit Unions**

**Volunteer Fire Departments**

**Qualified Health Organizations** - Only these qualify:

American Cancer Society

American Diabetes Association

American Heart Association

Arthritis Foundation

The Arc, Inc.

Children's Home Society of Idaho

Easter Seals

Idaho Community Action Agency

Family Services Alliance of SE Idaho

Idaho Cystic Fibrosis Foundation

Idaho Diabetes Youth Programs

Idaho Epilepsy League

Idaho Lung Association

Idaho Primary Care Association and  
its Community Health Centers

Idaho Ronald McDonald House

Idaho Women's and Children's Alliance

March of Dimes

Mental Health Association

Muscular Dystrophy Foundation

National Multiple Sclerosis Society

Rocky Mountain Kidney Association

Special Olympics Idaho

United Cerebral Palsy

**Government** - Only the federal government and Idaho State, county, or city government qualify. Sales to other states and their political subdivisions are taxable.