

ALABAMA DEPARTMENT OF REVENUE - SALES AND USE TAX RULES
Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-.15. Federal Charge Card Program, Exemption Certification.

(1) Sales of tangible personal property to the United States government, its departments, or its agencies are exempt from state, county, and municipal sales and use tax provided the sales are billed directly to the United States government and paid for by the United States government with government funds.

(2) Charges for rooms, lodgings, or other accommodations furnished to the United States government, its departments, or its agencies are exempt from state, county, and municipal lodgings tax provided the charges are billed directly to the United States government and paid for by the United States government with government funds. (Department Rule 810-6-5-.13.)

(3) The United States General Services Administration (GSA) sponsors a federal charge card program, SmartPay, providing charge card services to federal governmental agencies and departments for the conduct of official business. Sales of tangible personal property and charges for renting or furnishing rooms, lodgings, or accommodations that are paid by federal charge cards are exempt from state and local sales, use and lodgings tax when the charge card account is billed directly to and paid directly by the United States government. Sales of tangible personal property and charges for renting or furnishing rooms, lodgings, or accommodations that are paid by federal charge cards are subject to state and local sales, use or lodgings tax when the federal employee pays the charge card account with their own funds and receives reimbursement from the United States government.

(4) A vendor or lodgings provider making sales of tangible personal property or renting or furnishing rooms, lodgings, or accommodations where payment is made by a federal charge card that is billed to and paid directly by the federal government shall retain a copy of the invoice and a completed exemption certification in the following form, Form ST-GSA, to substantiate that the transaction is exempt from sales, use or lodgings tax.

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Code of Alabama 1975, Sections 40-23-31 and 40-23-83

810-6-3-15. (Continued)

ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
EXEMPTION CERTIFICATION RESPECTING CERTAIN PURCHASES OF
TANGIBLE PERSONAL PROPERTY OR LODGINGS
MADE THROUGH THE FEDERAL CHARGE CARD PROGRAM

Business Name: _____

Address: _____

THIS PART TO BE COMPLETED BY THE CARDHOLDER:

I hereby certify that the purchase of tangible personal property or purchase of lodgings and accommodations that is being made under this exemption certification is for the official use of the Federal Government, is a debt of the Federal Government, and the charges will be paid with a federal charge card that is centrally billed to and paid by the Federal Government.

Federal Charge Card Type (Purchase, Fleet, Travel, or Integrated): _____

Federal Charge Card Account Number: _____

Federal Agency/Department: _____

Agency/Department Telephone Number: _____

Date(s) of Occupancy (if applicable): _____

Signature of Federal Employee: _____ Date: _____

Name of Federal Employee: _____ Title: _____

(5) In lieu of utilizing the exemption certification form, written documentation of the same information as required on the certification may be retained by the vendor or provider of lodgings and accommodations to substantiate that the transaction is exempt from tax. (Sections 40-2A-7(a)(5), 40-23-4(17), 40-23-62(2), 40-26-19, Code of Alabama 1975) (Adopted through APA effective January 5, 2010)