



## CONSUMERS SALES AND SERVICE TAX - HOTEL AND MOTEL BILLS CHARGED ON THE WEST VIRGINIA CORPORATE CHARGE CARDS

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Payment using the West Virginia Corporate Charge Card does not affect the duty of hotels and motels to collect consumers sales and service tax (sales tax) on lodging bills incurred by State employees. This publication provides general information. It is not a substitute for tax laws or regulations.

Charges incurred at hotels and motels by West Virginia employees on government business and paid by use of the West Virginia Corporate Charge Card are not exempt from sales tax. Likewise, the lodging is subject to the local hotel occupancy tax if such a tax has been enacted by local government.

In an effort to reduce and control travel expenses, public employees required to travel have been issued Corporate Charge Cards. The name of the individual cardholder and the corporate sponsor, State of West Virginia, are identified on the card. While the words "State of West Virginia" appear on the face of the card, the credit card is issued personally to the named individual. Charges made using the card are billed to the individual cardholder, not to the State of West Virginia.

Sales to individuals who are State employees are not exempt from sales tax unless the sale is billed directly to the State. When the West Virginia Corporate Charge Card is used, the charges are not billed directly to the State. Accordingly, sales tax must be collected.

While lodging is the most frequently charged travel expense, the rule stated herein applies equally to sales of other taxable property and services charged on the West Virginia Corporate Charge Card.

If you have questions concerning this information, contact:

Department of Tax and Revenue  
Taxpayer Services Division  
P.O. Box 3784  
Charleston, West Virginia 25337-3784

Telephone: (304) 558-3333 or  
Toll free within West Virginia: 1-800-WVA-TAXS (1-800-982-8297)

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