

# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

MAY 11, 2015

## Lodging Purchases paid with a United States Government Credit Card

The U.S. General Services Administration (GSA) SmartPay2 program provides charge card services to the federal government and its employees conducting official business. For lodging charges to be exempt from retail sales and lodging taxes, government employees must use one of the cards listed below.

You must collect retail sales and lodging taxes on lodging charges paid with any other card.

### Exempt cards

Two types of SmartPay2 cards, the Travel Card and the Integrated Card, can be used to pay for lodging charges without sales tax if the sixth digit from the left is 6, 7, 8, 9 or 0.



#### Travel Card (blue)

embossed with "For Official Government Travel Only"



#### Integrated Card (gold)

embossed with "For Official Government Use Only"

### Records you need to keep

To document the retail sales tax exemption on sales made with an eligible card, you must keep the following information in addition to a receipt:

- Federal government agency's name
- Type of agency card (e.g., integrated card or travel card)
- Expiration date of credit card
- Name of credit card company
- The sixth digit of the card

### More information

For more information on the cards issued under the GSA SmartPay2 Program, visit the GSA website at [gsa.gov/gsmartpay](http://gsa.gov/gsmartpay). Also see our Special Notice *Purchases paid by United States Government Credit Cards*.

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