



The City of
OKLAHOMA CITY

DEPARTMENT OF FINANCE
City Treasurer's Office

To Whom It May Concern:

Government Credit Card Information:

Government travel cards. Federal Government travel cards are centrally billed or individually billed. Individually billed credit cards are billed to and paid by the federal employee, and then reimbursed by the Federal Government. Individually billed charges using a travel card are subject to the levy of Oklahoma sales tax and Oklahoma City hotel tax. **Centrally billed charges using an authorized travel card, billed directly to and paid directly by the Federal Government, are exempt from the levy of Oklahoma sales tax and Oklahoma City hotel tax.**

Authorized travel cards must meet all the requirements set out in this paragraph:

- (1) The travel card prefix first (1st) four (4) digits must be **4486, 4716, or 5568**.
- (2) The sixth (6th) digit in the account number structure will denote whether the travel card is centrally billed or individually billed.
 - (a) If the sixth digit is **0, 6, 7, 8, or 9** the travel card is **centrally** billed.
 - (b) If the sixth digit is **1, 2, 3, or 4** the travel card is **individually** billed.
- (3) The travel card platform must be Visa or MasterCard.

The GSA website states the per diem nightly room rate will be reimbursed plus any local taxes. Also, within the GSA website they advise of the rules promulgating the handling of the individually billed and/or centrally billed charges.

Hotels/Motels should assess, collect, and remit sales taxes and hotel taxes on all room rentals except those paid directly by a qualified exempt organization (must retain supporting documentation).

Purchase Orders: Purchase Orders are exempt from the hotel tax when the payee is the exempt organization. **Individuals cannot use purchase orders and pay for the rooms with a personal credit card.**

Cash: Cash transactions may be exempt from the hotel tax when documented with a letter/purchase order from the exempt organization supporting the name of guest and he/she is paying cash on behalf of business associated with the exempt organization. **Need to have complete documentation to support the exemption.**

501C Organizations are subject to the sales taxes and hotel taxes with the following exceptions (American Red Cross, Salvation Army and Oklahoma Blood Institute) must be paid directly by the exempt organization.