

# LODGING TAX FAQ



## Who is required to pay the lodging tax?

The occupant of the room in a hotel located within the City of Tulsa must pay the tax. Hotel operators, including but not limited to owners, proprietors, lessee, or any other person operating such a hotel, are required to collect the tax from the occupant and remit the tax to the City.

## What is the lodging tax rate?

The City of Tulsa imposes a lodging tax of 5%. The tax must be paid on the occupancy, or the right of occupancy, of room(s) in a hotel.

## Who is exempt from lodging tax?

- **A Permanent Resident:** One who occupies or has the right to occupy any room or rooms in the hotel for at least 30 consecutive days.
- **The United States:** A person conducting Federal Government business when room rent and taxes are paid directly by the United States government.
- **The State of Oklahoma:** A person conducting State of Oklahoma Government business when room rent and taxes are paid directly by the State. This exemption also applies to Oklahoma public schools, municipalities, and political subdivisions of the State.

## Who can claim a permanent resident exemption?

Individuals who stay more than 30 days are entitled to a permanent residency exemption. The permanent residency exemption only applies to lodging taxes. Long term stays are subject to sales tax, without regard to the duration of the stay.

## Who can claim a United States Exemption?

Federal government employees who are on government business can claim an exemption from lodging taxes if room charges are centrally billed directly to the Federal government. Federal government employees who use a centrally billed card to pay for the stay are also exempt from sales taxes.

## Who can claim a State of Oklahoma Exemption?

Persons conducting State of Oklahoma government business or business for Oklahoma municipalities, Oklahoma Public schools or other political subdivisions of the State are exempt from lodging tax and sales tax. State of Oklahoma employees on personal business, employees of private schools and employees of other states are not exempt from lodging tax or sales tax.

## How do I file a permanent residency exemption?

Hotels should submit the lodging tax exemption form for permanent occupancies when claiming permanent resident exemptions on their monthly lodging tax return.

## How can I verify that the Federal government employee provided a centrally billed card?

The first four digits of the centrally billed Visa Card will be 4486, 4614 or 4716. The first four digits of the centrally billed MasterCard will be 5565 or 5568. The sixth digit on the centrally billed credit card should be one of 0,6,7,8 or 9. Personal credit cards, check or cash cannot be used to pay for federal government exemption stays. Hotels are expected to retain signed copies of the government exemption form for each Federal government exemption.

## How can I document that the State of Oklahoma government employee provided an approved means to pay for room charges?

State of Oklahoma employees on government business can be exempt from lodging tax and sales tax if room charges are paid for using the State of Oklahoma purchase card. The purchase card will reflect the tax-exempt number 736017987. The name of the directly billed state agency will be listed under the employee's name. Hotels are expected to retain signed copies of the government exemption form for each State of Oklahoma government exemption.

## How can I document that the State of Oklahoma public school, political subdivision or Oklahoma municipal employee provided an approved means to pay for room charges?

Persons conducting business for a public school, Oklahoma municipality, or other political subdivision of the state must pay for the stay by direct billing the employer or using a credit card or check in the name of the school, municipality or subdivision. Personal credit cards, personal checks or cash cannot be used to pay for these State of Oklahoma exemption stays. Hotels are expected to retain signed copies of the government exemption form for each State of Oklahoma government exemption. State government employees and employees of political subdivisions of the State can be exempted from both lodging and sales taxes if the stay is paid using the guidelines above.

### **Are pet fees, rollaway bed rentals, equipment rentals, cleaning fees etc. exempt from lodging taxes?**

These fees are not exempt from lodging taxes. The fees are an inherent part of payment received to occupy a room or the right to occupy a room. As such, they are subject to lodging tax per Tulsa Revised Ordinances, TRO Title 44. In an effort to apply lodging taxes uniformly, the taxability of fees commonly seen on hotel bills is addressed on the attached document. You may email [lodgingtaxes@cityoftulsa.org](mailto:lodgingtaxes@cityoftulsa.org) or call (918) 596-7644 if you have questions about fees not listed on the attached document. The Oklahoma Tax Commission considers revenue derived from a guaranteed room, even if the guest does not occupy the room, as gross receipts per OAC 710:65. These fees are subject to lodging tax and sales tax.

### **Are non-profits, churches and charities exempt from lodging taxes?**

Non-profits, churches and charities are not exempt from lodging tax. However, non-profits, churches and charities are exempt from sales tax if they have an exemption certificate issued by the Oklahoma Tax Commission and the stay is paid for using a church or non-profit credit card, check or paid for directly by the non-profit or church.

### **Are 100% disabled American Veterans exempt from lodging taxes?**

100% disabled veterans are not exempt from lodging tax. However, they can be exempted from sales tax if they present an exemption card issued by the Oklahoma Tax Commission.

### **Are Native American Tribes exempt from lodging taxes?**

Native American tribes are not exempt from lodging tax or sales tax.

### **Is lodging tax different from sales tax?**

Yes. The lodging tax ordinance, TRO Title 44, is administered by the City of Tulsa for businesses within City limits.

Sales taxes are administered and collected by the Oklahoma Tax Commission based on state statute OAC 710:65. The Tax Commission collects sales taxes on behalf of the State, City and County.

### **When is the lodging tax due?**

The lodging tax is due the last calendar day of the month following the date of collection. However, filers can claim a 3% discount from the Gross Tax Due if the return and payment is delivered to the City by the 15th of each month.

### **How often do I file a lodging tax return?**

Lodging tax returns and payments are due monthly.

### **What is the City's relationship with HdL Companies?**

The City of Tulsa contracted with HdL Companies, located in Fresno, CA, to provide assistance to the City's hotel community for all lodging tax related matters, including hotel tax licensing, filing of returns, payment of taxes, and general support. The company also conducts audits on behalf of the City.

### **How do I file and pay my taxes online?**

You will need an account number and PIN to file and pay your taxes online. Please contact HdL client support at (539) 233-6136 or [tulsalodgingtax@hdlgov.com](mailto:tulsalodgingtax@hdlgov.com) to obtain your login credentials. You can file your lodging tax return and pay your taxes online.

### **How do I register to collect taxes?**

An annual lodging tax license application is required from the operator, remarketer or owner who collects and remits lodging taxes to the City. All hotels are required to post the license within public view. New hotels or hotels having a change in ownership are required to submit an account update form. You may download the form below or send an email to [tulsalodgingtax@hdlgov.com](mailto:tulsalodgingtax@hdlgov.com) to obtain a license application.

### **How can I file and pay lodging taxes?**

- **By mail:** Make checks payable to the **City of Tulsa** and mail to:  
**City of Tulsa**  
**Lodging Tax Processing Center**  
**8839 North Cedar Avenue #212**  
**Fresno, CA 93720**
- **Online:** You will need your new account number and PIN#. Select the **"File & Pay Online"** button above.
- **By phone:** Call (539) 233-6136 to file and pay over the phone.

### **Who do I contact with questions?**

For questions related to the taxability of fees, please email [lodgingtaxes@cityoftulsa.org](mailto:lodgingtaxes@cityoftulsa.org) or call (918) 596-7644.

For questions related to licensing and filing of taxes, you may email [tulsalodgingtax@hdlgov.com](mailto:tulsalodgingtax@hdlgov.com) or call (539) 233-6136.