STATE OF DELAWARE
DEPARTMENT OF FINANCE
DIVISION OF REVENUE
CARVEL STATE BUILDING
820 N. FRENCH STREET
P.O. BOX 8911
WILMINGTON, DELAWARE 19899-8911
July 16, 1999

Rosemarie Dunn
GSA/FSS/FCXC
Attn: GSA SmartPay Program
1941 Jefferson Davis Highway, Room 507
Arlington, VA 22202

Dear Mrs. Dunn:

This is in response to your survey regarding the SmartPay Program.

Let me begin by saying Delaware doesn't have a sales tax. The typical application of an exemption for the U.S. government lies in our public accommodations tax, imposed on stays in hotels and motels.

While theoretically the centrally billed cards document by themselves that the usage of the accommodation is that of official business, in practice, I don't think it is realistic to believe the hotel / motel will be able to keep track of the various permutations of issuers and numbers to distinguish use of the centrally billed cards from the others. In fact, the individually billed cards may be used for purchases that go beyond what the government considers to be governmentally sanctioned purchases.

Accordingly, the government employee on government business should present an exemption certificate, a copy of which is attached, rather than rely on the facility distinguishing personal use versus official use of the credit card.

I hope this is responsive to your inquiry. If not, please let me know.

Sincerely,

William M. Remington
Director

WMR/cpt

STATE OF DELAWARE
Division of Revenue
820 N. French Street
Wilmington, Delaware 19801

FORM 6100

EXEMPTION CERTIFICATE FROM TAX ON OCCUPANCY OF HOTEL, MOTEL & TOURIST HOME ROOMS CHAPTER 61, TITLE 30, DELAWARE CODE

Note: A separate Exemption Certificate is required for each occupancy and for each representative or employee.

PART A - TO BE COMPLETED BY OPERATOR

Name of Hotel, Motel or Tourist Home | Fed. EI or SS Number

Address

City | State | Zip Code

PART B - TO BE COMPLETED BY THE OCCUPANT

This is to certifiy that I, the undersigned, am a representative of the United States or State of Delaware Governmental Department or Agency or public school district indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been or will be paid for by such Government or public school unit; and that such charges are incurred in the performance of my official duties as a representative or employee of such Governmental or public school unit.

Name of Individual (Please print or type) | Signature

Government Agency | Title

Address

City | State | Zip Code

Dates of Occupancy

THIS EXEMPTION CERTIFICATE IS TO BE RETAINED BY THE OPERATOR OF THE HOTEL, MOTEL OR TOURIST HOME AS EVIDENCE OF EXEMPT OCCUPANCY FOR A MINIMUM OF FOUR CALENDAR YEARS.

Revised 01/1994