

## **Transient Guest Tax information for Federal Travelers**

**Welcome to Pulaski County!! Thank you for staying with us.**

You may have some questions regarding the room taxes and tax exemption in Pulaski County. Pulaski County assesses a 3% Transient Guest Tax on all of its rooms. This is a usage tax and should not be confused with a sales tax.

Most federal travelers are sales tax exempt with the appropriate documentation. Since the Transient Guest Tax is not a sales tax, all visitors are required to pay the tax. This is noted in the federal travel regulations, Section 301-11.28 and in the FAQ section of DoD. The website is [Http://perdiem.hqda.pentagon.mil/perdiem/faqtax.html](http://perdiem.hqda.pentagon.mil/perdiem/faqtax.html).

The Transient Guest Tax is not included in the lodging portion of the Government Per Diem Rate and is reimbursable to you as a miscellaneous travel expense up to the level of tax on approved per diem rates. This is also noted in the federal travel regulations, Section 301-11.27. List the transient guest tax from your bill on DD Form 1351-2 or Standard Form (GSA) 1164. The website is <http://perdiem.hqda.pentagon.mil/perdiem/faqlodgtax.html>.

We hope this will help clarify any confusion regarding your bill. Thanks again for visiting Pulaski County.

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