



May 17, 2018
TAX EXEMPTION

Dear Gathering Grown-ups,

Everything is bigger in Texas, especially the "hotel occupancy tax" (HOT). Churches are not required to pay Texas State Sales Tax, including the State portion of the hotel occupancy tax. However, the tax exemption for churches is not automatic. You have to visit the web site of the [Comptroller of Texas](#), and that page will answer all your questions and guide you to the [form that must be completed](#).

When completing this form:

- Question #1 — The name of your congregation.
- Question #2 — Your congregation's address (note this is the mailing address).
- Question #3 — Leave blank.
- Question #4 — (b) Check the box.
- Question #5 — Leave blank.
- Question #6 — Enter your Average Sunday Worship.
- Question #7 — Check the first box.
- Question #8 — You'll have to look it up.
- Question #9 — You'll have to look it up.
- Question #10 — Congregation's physical address (like what you'd enter into a GPS).
- Question #11 — Enter your address.

SECTION B

Name of Parent Organization: Evangelical Lutheran Church in America.

Website: www.elca.org

Please be warned that this exempts your congregation from "sales tax" but not from local option sales taxes, like a local occupancy tax. [Here is a history and explanation of the State of Texas Hotel Occupancy Tax.](#)

This email is being sent to the Primary Leader of each group registered for the ELCA Youth Gathering from Northeastern Iowa. Please share this email with other adult leaders, parents, and youth as you see fit.

Your Gathering Partner in Ministry,

A handwritten signature in blue ink that reads "Pastor Mark".

Pastor Mark A. Anderson