SUBJECT: TRAVEL

1.0 SCOPE

This policy establishes guidelines for business travel arrangements and travel expense reimbursements.

2.0 IMPLEMENTATION

This policy shall be adhered to by the staff of all Authority Business Units and Departments, and contractors/consultants doing business on behalf of the Authority. Recommendations for changes to this policy or a new corporate policy shall be processed in accordance with CP 1-1 "Corporate Policy Program Administration".

3.0 MANAGEMENT CONTROLS

3.1 General

3.1.1 Employees must use Power Business Travel, (the Corporate Travel Desk), for air, hotel and car rental arrangements in order to be reimbursed for business travel expenses.

Contractors/consultants, doing business on behalf of the Authority, must use Power Business Travel for all air, hotel and car rental arrangements in order to be reimbursed for approved business travel expenses.

3.1.2 The Travel Desk will make the most cost effective arrangements that meet the traveler's needs. Exceptions or changes to Travel Desk recommended arrangements must be approved by the traveler's Business Unit/Department Head.

3.1.3 Travel associated invoices must be submitted with expense statements for reimbursement.

3.1.4 In the event that emergency travel arrangements are made by the traveler, written explanation of the circumstances must be provided to the Travel Desk, which will produce an invoice to be submitted with the expense statement.

3.1.5 Every effort will be made to meet the traveler's needs while taking advantage of New York State contracted or "economy/advance

purchase" airfares, "government" or "corporate/seminar" lodging rates and "negotiated" or "discount" rates for vehicle rental.

3.1.6 Tax exempt forms should always be used to prevent state and local taxes from being added to hotel or car rental bills whenever employees or contractors/consultants are traveling for Authority business in New York State, since New York taxes will not be reimbursed.

3.1.7 The Travel Desk will make the most cost effective arrangements for out-of-office meetings, seminars and training sessions, and must be used to book the rooms and facilities required for these types of events.

3.1.8 The Travel Desk will optimize cost savings and minimize trip times by scheduling/assigning the company plane and arranging charter flights as appropriate. (See sections 3.8 and 3.9)

3.1.9 Whenever possible, employees should use fleet vehicles, which will be maintained at all sites, to secure ground transportation for business purposes; however, employees are expected to use alternate means, including personal vehicles, if fleet vehicles are not available. To request a fleet car, the traveler should go to the Authority's intranet page and follow the instructions.

3.1.10 Expenses incurred for meals while traveling will be reimbursed according to the Corporate Accounting Policy (CAP) 1.5, Reimbursement of Employee Meal Costs.

3.1.11 Any exceptions to this travel policy must be approved by the Director of Corporate Support Services and Senior Vice President (SVP) Corporate Support Services.

3.2 Responsibilities

3.2.1 The manager authorized to approve an employee's or contractor's/consultant's Expense Statement must ensure that the traveler has complied with the provisions of this policy.

3.2.2 Travelers are responsible for compliance with this Corporate Policy and also for verification that all travel arrangements are correct.

3.2.3 The Director of Corporate Support Services and the SVP Corporate Support Services implement this policy and determine appropriate revisions.

3.3 Travel Arrangements

3.3.1 Employees and contractors/consultants must book all business travel through the Travel Desk. The Travel Coordinator will book the most cost effective and time efficient travel for the trip.

3.3.2 If the traveler requests a different itinerary than provided by the Travel Desk, then the traveler must obtain approval from the appropriate manager or Departmental designee. The email with the approval should be forwarded to the Travel Desk before tickets are issued. All approved exceptions will be maintained in Travel Desk files.

3.3.3 Employees and contractors/consultants should make travel requests as far in advance as possible, so that the Travel Coordinator may obtain the lowest airfares and hotel rates. The travel request should include preferred time and departure airport, location and dates of meetings/accommodations, etc.

3.3.4 Every effort will be made to secure alternatives that meet both the traveler's preferences and this policy. The Travel Coordinator will notify the traveler if preferred routings, departure times, or hotel accommodations are not available or if preferred airlines or airports or hotel accommodations are not the most reasonable and lowest-cost alternatives. New York State Office of General Services (OGS) or Authority negotiated discount fares will always take precedence over whatever airline or routing that the passenger prefers.

3.3.5 The Authority allows travelers to participate in and keep the benefits of "frequent flyer" and other mileage/usage related programs. However, required business travel will not be arranged to meet any particular program requirements, unless program pricing is equal to or less than competing alternatives.

3.3.6 If the employee is traveling on Authority business outside the U.S., the employee may need a valid passport. If the employee needs to acquire or renew his U.S. Passport to conduct Authority business, then the Authority will reimburse the employee for that expense.

3.4 Reimbursement

3.4.1 Business air or train travel will be charged by the Travel Desk to a centralized Citibank VISA account that will be reconciled by

Accounting staff. Air and/or train travel for Authority business will not be expensed by the individual traveler.

3.4.2 Employee travel expenses, other than air or train tickets, are reimbursed through the Employee Expense Statement (hard copy or electronic, whichever applies). The employee submitting an expense statement is responsible for its accuracy and completeness. Additionally, the signature or electronic approval of the employee's supervisor, manager, director (or higher) indicates that the expense statement is complete, meets documentation and receipt requirements, includes only reasonable business expenses and is in compliance with this policy.

3.4.3 Travel invoices issued by the Travel Desk in response to a traveler's requested trip arrangements must be attached to the expense statement to ensure reimbursement of approved business expenses.

3.4.4 Travelers will not be reimbursed for any travel expenses not in compliance with this policy.

3.5 Air Transportation

3.5.1 The Travel Coordinator will seek to provide economical airfares which could include a one-stop flight or a connecting flight with a layover of two hours or less. Travelers should be ready to accept alternative reservations established within a two hour "window" of their requested departure times in order to achieve fare savings.

3.5.2 A commercial aircraft must be multi-engine turbine powered with two (2) pilots flying the trip.

3.5.3 All business travel of less than 2500 one-way air miles will be booked in “coach”. If a business traveler has one way flight time exceeding 7 hours to their destination, the traveler can depart a day earlier so that he/she can be rested for the next day’s activity. If a business traveler has one way flights that exceed 2500 air miles, business class may be booked instead of coach upon the approval of the Senior Vice President, Corporate Support Services.

3.5.4 If a New York State Office of General Services (OGS) negotiated fare is available for a traveler’s proposed trip, then that fare will be used as long as it fits the requirements of provision 3.5.1. If an “incentive” or “special” fare is also available for the same city-pair, then that roundtrip fare may be used if the savings is more than $200 over the OGS roundtrip fare. Any other exception must be approved by the traveler’s supervisor.

3.5.5 "Special fares" frequently provide substantial fare savings, but may carry up to a 100% charge for changes or cancellations. These fares can be very economical, but they have scheduling drawbacks, and should be used with caution. If these fares are booked and a change or cancellation is required due to legitimate business circumstances, the Authority will absorb the expense and charge the employee’s cost center.

3.5.6 Employees may use a transportation differential of up to $200.00 (roundtrip) to choose between trips originating from the New York City airports, i.e., LaGuardia, JFK and Newark, and from Westchester County Airport or Newburgh/Stewart Airport. For example, if a roundtrip originating from Newburgh/Stewart costs over $200.00 more than the same trip from Newark, then the employee's trip will be booked from Newark unless an approval of the exception is sent by the individual who signs off on the employee's expense statement or the employee agrees to pay the amount in excess of $200.00

3.5.7 Ground transportation to/from airports should be as reasonable as possible, given employee's individual travel situations. The Travel Desk will assist employees in choosing among the airport transit options most suitable for them. Car service is expensive and should be a last resort to get to the airport. Preferred car service providers, who provide cost-effective rates for Authority travelers, are listed on the Travel Desk’s website. The use of the employee's personal car

will be reimbursable in accordance with the Authority's "Business Mileage Rate for Transportation" which conforms to the IRS guidelines.

3.6 Hotel Reservations

3.6.1 The Travel Coordinator at the Travel Desk will always attempt to secure the lowest available rates for hotel accommodations, whether at "government", "corporate/seminar", "negotiated discount" or other special rates. The federal reimbursement rate for that location, as referenced in the U.S. General Services Administration's Domestic Per Diem Rates, will be used as a guideline.

3.6.2 It is the policy of the Travel Desk to book overnight stays in hotels that provide a "government rate", unless no such suitable accommodation is available. The Travel Coordinator will indicate a choice of median-rated hotel accommodations within reasonable proximity to the employee's meeting/business location, in order to provide the most economical rates available for the employee. For conferences, reservations will be made in the hotel where the conference is being held, provided that those accommodations are in accordance with this policy. If an employee prefers to stay at a hotel with no government rate, when, in fact, a government rate is available at a nearby hotel, the reimbursement will cover only the amount of the declined government rate. All exceptions will be reported to Accounts Payable by the Travel Desk staff.

3.6.3 Unless otherwise requested, hotel accommodations for late arrivals will be automatically guaranteed to the traveler's credit card.

3.6.4 When canceling a hotel reservation, the Travel Coordinator will give the traveler a cancellation code which should be retained in the traveler's files. If cancellations are called in directly to the hotel, then the caller should notify the Travel Desk of the cancellation number, the name of the individual who accepted the cancellation, and the date and time of the cancellation. Please note that this information is necessary if the hotel mistakenly charges the traveler a "no-show" expense (usually the cost of one night's lodging).

3.7 Car Rentals

3.7.1 The Travel Coordinator will secure car reservations using the Authority's contract vendors.

3.7.2 The Travel Coordinators will always request the lowest (most fuel-efficient) car class size suitable for the business purposes. When fewer than three employees are traveling together, an intermediate-sized car or smaller will be booked unless there are compelling business related reasons that call for a larger vehicle.

3.7.3 Employees travelling for business should use their Corporate Credit Cards for car rental transactions since the credit card is providing collision damage coverage through a separate agreement with the Authority. A traveler will NOT be reimbursed for collision damage insurance on a car rental.

3.7.4 Liability Insurance Supplement (LIS) and Personal Accident Insurance (PAI)/Personal Effects Coverage (PEC) will be offered by most car rental agencies. PAI allows renters to elect accidental death and blanket medical coverage for themselves and their passengers, while PEC provides insurance for loss of or damage to a customer's personal effects during the rental period. These extra insurances, e.g., LIS, PAI, and PEC will NOT be reimbursed by the Authority.

3.7.5 The completed car rental agreement with the receipt for payment must be attached to the traveler's expense statement submitted for reimbursement.

3.7.6 All rental vehicle accidents must be immediately reported to the Authority’s Insurance Department using appropriate forms.

3.7.7 Travelers should attempt to minimize rental costs. Cars picked up at one location should be returned to the same location whenever possible to avoid incurring mileage and drop-off charges. To avoid contract vendor fill-up charges, employees should return cars with a full tank of gas.

3.7.8 Transportation to/from airports to the office/hotel by van or bus service is encouraged. Many hotels/conferences offer a complimentary transport service. The Travel Desk can often provide advance information on such services, and assist in arranging for their use.

3.8 Corporate Airplane

3.8.1 Flight Operations will reserve the corporate airplane on a first-come, first-serve basis for personnel on Authority related business.

3.8.2 Each flight on the corporate airplane must be to and from destinations within New York State. Use of the corporate airplane should be the cost-effective choice when compared to commercial flights plus hotel lodging, car rentals, and employee lost productivity. This cost comparison is done through the use of Travel$ense, a software program designed to compare the cost of travel via business aircraft versus airlines or other alternate means. If the Travel$ense analysis indicates a trip is not a cost-effective use of the corporate airplane, Flight Operations, in conjunction with the Travel Desk, will recommend other travel alternatives. Approvals are subject to the terms of Section 3.1.11. Travel$ense reports are kept by Flight Operations for all Authority flights conducted on the corporate airplane detailing the cost savings associated with each trip.

3.8.3 The corporate airplane cannot be used solely to transport members of the Board of Trustees to and from board meetings. Trustees performing Authority related work, or for government purposes, may travel on the corporate airplane only on trips which have already been scheduled for other Authority employees and which result in no additional cost to the Authority.

3.8.4 Requests for use of the corporate airplane are made through the intranet-based NYPA Aircraft Reservation System, hosted by Professional Flight Management. Select individuals are granted access to the site, and act on behalf of their Business Unit head, and the Business Unit travelers, to submit all appropriate requests to Flight Operations. These requests are then processed and scheduled by the company pilots, and a notice of trip status is then sent to all passengers via email. All changes to trip requests are made through the same process. To gain access to the intranet-version of the company airplane reservation system, a written request should be made to the Director, Aviation and Travel Operations. The basis for the request should be indicated, e.g. that he/she is replacing someone who has current access or showing that the group he/she represents is a frequent user of the corporate airplane, and has been approved by the Business Unit head to act on their behalf as a designated scheduler. The Director, Aviation and Travel Operations will then ensure that these individuals are granted access to the reservation system, which includes the corporate airplane's 90 day extended schedule.

3.8.5 Consultants or contractors, performing Authority related work, may utilize the corporate airplane provided that this trip results in no additional cost to the Authority.

The Chairman of the Board of Trustees or the President and Chief Executive Officer may authorize:

(1) Non-Authority employees to accompany an Authority employee on the corporate plane for governmental purposes; or
(2) Federal, State or Local Government officials to utilize the corporate airplane for government purposes.

All non-Authority travelers will be required to sign a written waiver of any claim or liability against the Authority arising out of such use.

3.8.6 The cost of the corporate airplane is not charged back to the employees' budgets, but is budgeted as a corporate resource for all Business Units of the Authority.

3.8.7 If the corporate airplane is unexpectedly unable to fly a scheduled trip, then other means of travel will be arranged for those booked. If the other means of travel, due to special conditions, is a charter plane, then the cost of the charter will in most cases be charged back to the appropriate departmental budget(s).

3.9 Charters

3.9.1 The Travel Desk is responsible for arranging aircraft charters. If the Authority's corporate airplane is unable to do a trip for the business group and commercial flights are not available or cost justified, then charter prices may be sought from those vendors with contracts with the Authority to provide charter aircraft. The aircraft most closely meeting the needs of the business group and with the most cost effective pricing will be booked to satisfy extreme travel circumstances.

A charter aircraft must be multi-engine turbine powered with 2 pilots flying the trip. The pilots must meet the Authority’s minimum standards for its own pilots.

3.9.2 The request for a charter aircraft must be approved by the President and Chief Executive Officer before committing to the charter provider. In the case of the President and Chief Executive Officer’s request for a charter aircraft, the Senior Vice President Corporate Support Services, the General Counsel and the Chairman must approve the trip.

3.9.3 To finalize the transaction, the business group must provide the appropriate Authority cost center code and the cost element to the Travel Desk, so that the cost can be charged back to the departmental budget.

3.9.4 The charter trip will be scheduled as an additional trip on the corporate plane schedule, viewable on the Authority's intranet, so that the Authority's pilots and other users are aware of it. In this way, available seats might be filled with other travelers.

3.9.5 If there is a concern over the possibility of an emergency need for the corporate airplane, the charter plane may be kept reserved until 24 hours before the trip and then released. If the corporate airplane becomes available by the close of business on the day before the scheduled trip, it should be the preferred aircraft, replacing the charter.

3.9.6 Charters usually have cancellation penalty clauses that are substantial. Any arrangements must include the business group representative's agreement to pay the cancellation fees which may be imposed.

3.10 Meetings/Seminars/Training Sessions

3.10.1 Authority events such as meetings, seminars, and training sessions that are held out of the office must be reviewed by the Travel Desk.

All hotel accommodations must be booked for these events through the Travel Desk to ensure rate policy compliance. Employees should send written proposals to the Travel Desk in a timely fashion for review and scheduling. Only hotel rooms and meeting facilities will be reviewed and booked by Travel Desk personnel. Food requirements, meeting set-up, etc. are the responsibility of the respective Business Unit.

Plans for group business luncheons or dinners for 50 people or less, may be made by the appointed person from within the Business Unit or department sponsoring the event. The cost of all such luncheons or dinners must be kept within the limits of the reimbursement policy covering Off Premises Meals.

3.10.2 Events estimated to exceed $15,000 will be submitted to Procurement for advertising in the Contract Reporter. Procurement will issue a bidding document to interested parties. Travel Desk staff

and the requesting group's representative(s) will review the bids and select the most appropriate and cost-effective provider.

Events in the $5,000 to $14,999 range will be researched by the Travel Desk staff who will recommend a vendor to Procurement for contract execution.

3.10.3 When the cost and details of the conference room(s), refreshments, and other amenities from the hotel, restaurant or conference center have been agreed upon, the designated business group representative should sign the contract from the vendor. After the event, the requestor is responsible for reviewing, entering budget codes and sending the subsequent bill for services in a timely manner to Accounts Payable for issuance of the payment.

3.10.4 Outside meeting arrangements generally include cancellation clauses. Please note that any arrangement must include the requesting business group representative's agreement to pay any cancellation fees involved.

3.11 Cancellation/Revisions

3.11.1 The Travel Coordinator should be immediately advised of any cancellations – air, hotel, car, etc. Failure to do so could result in penalties on airfares and no-show charges for hotels and cars. Please note that any Authority incurred avoidable charges will be billed to the business group's appropriate responsibility code/cost element if not properly cancelled.

3.11.2. Except in emergency situations, any revisions to an employee's itinerary must be made by the Travel Desk. Charges for emergency measures must be supported by appropriate documentation from vendors.

3.12 Contractor Travel

3.12.1 Contractors **must** make all travel arrangements through the Travel Desk. Travel arrangements made through outside travel agencies are only reimbursable in accordance with current Authority negotiated or government rates.

3.12.3 A complete Contractor Travel Profile form must be on file for each contractor prior to requesting travel services from the Travel Desk. The contractor's Authority manager will request Accounts Payable

staff to assign an Authority Contractor Number for each contractor who will be traveling. The number is then added to the Contractor Travel Profile before it is forwarded to the Travel Desk.

3.12.4 All Contractor Travel requests must have the contractor's Authority manager's approval prior to submission to the Travel Desk.

3.12.5 The maximum amount of reimbursable airfare should not exceed the cost of round trip government airfare between the appropriate Authority facility and the location of the contractor's preapproved point of origin, unless otherwise authorized by the appropriate Authority Business Unit head or designee.

3.12.6 The Travel Desk will issue itineraries for all travel arrangements made for contractors. A copy of these itineraries will be sent via email to the contractor and the appropriate Authority manager. A copy of a contractor's Authority travel itinerary and associated receipts, excluding meals, must be attached to vendor's invoice.

3.12.7 The Authority Meal Policy must be adhered to by contractors at all times. Meal expenses which do not conform to this policy are not reimbursable. Meals shall be paid on a per diem based on the schedule listed below. Meal receipts are not required.

3.12.8 The Authority's N.Y. State Sales Tax Exemption forms must always be used for hotel and car expenses incurred within New York State. Sales tax charged for these services within New York State are not reimbursable.

3.12.9 Contractors/consultants will use their personal credit cards for car rental transactions.

3.12.10 Additional fees, such as auto insurance, road side assistance on car rentals, will <u>not</u> be reimbursed. Upgrades to larger size or luxury vehicles are also not reimbursable. Miscellaneous expenses, such as tips, fees for use of hotel gym/ fitness rooms, medications, toiletries, snacks, magazines, newspapers, etc. are personal and will <u>not</u> be reimbursed.

3.12.11 The Travel Desk must be advised immediately of any cancellations. Failure to do so may result in penalties or no show charges which are not reimbursable.

3.12.12 Authority managers will review all contractor travel expense invoices to ensure compliance with this policy.

4.0 REFERENCES

4.1 CP 1-1 – Corporate Policy Program Administration
4.2 CAP 1.5 – Reimbursement of Employee Meal Costs
4.3 Corporate Flight Operations Manual

5.0 ATTACHMENTS

5.1 Power Business Travel Invoice
5.2 NYS Sales Tax Exemption Certificate
5.3 NYS Hotel Tax Exemption Certificate

_____
President and Chief Executive Officer

Attachment 5.1

NYPA Power Business TRAVEL New York Power Authority

```
SALES PERSON: 95          ITINERARY/INVOICE NO. 0008112          DATE: 29 OCT 04
CUSTOMER NBR: 00001718000                          HMTZOZ        PAGE: 01

       TO: NY POWER AUTHORITY
           123 MAIN ST  628D
           WHITE PLAINS NY 10601
           ATTN


FOR:                          REF:



02 NOV 04  -  TUESDAY
   AIR   US AIRWAYS            FLT:4079   COACH CLASS
         OPERATED BY US AIRWAYS EXPRESS-PIEDMONT AIRLINES
         LV NEW YORK LGA                   600P          EQP: DASH 8 TPROP
         DEPART: USAIRWAYS LA GUARDIA TERM               01HR 49MIN
         AR BUFFALO                        749P          NON-STOP
                                                         REF: CFTYNP
                              SEAT- 7D   US-1439360
   CAR   BUFFALO                   BUDGET RENT A CAR      INTER CAR AUTO A/C
         PICK UP-1949
         RETURN-03NOV/1915
         RATE PLAN  1 DAYS  0 HRS            USD    MI/KM   EX MI/KM
         DAILY RATE                        42.50     UNL
         XTRA DAY-                         42.50     UNL
         XTRA HOUR-                        14.18     UNL
         MANDATORY CHARGES                  5.53
         APPROX RENTAL COST                48.03     UNL
         CONFIRMATION NUMBER      06103994US1            RATE-GUARANTEED
         CD-X909800               ID-HA681D
   HOTEL BUFFALO                           OUT-03NOV
         HOLIDAY INN                       1 NIGHT
         HOLIDAY INN NIAGARA FALLS         1 ROOM
         231 THIRD ST                      RATE-89.00USD PER NIGHT
         NIAGARA FALLS NY 14303            CANCEL BY 06P DAY OF ARRIVAL
         FONE 716-282-2211
         FAX  716-282-2748
         GUARANTEED LATE ARRIVAL
         CONFIRMATION 65551388

03 NOV 04  -  WEDNESDAY
   AIR   US AIRWAYS            FLT:3998   COACH CLASS
         OPERATED BY US AIRWAYS EXPRESS-PIEDMONT AIRLINES
         LV BUFFALO                        715P          EQP: DASH 8 TPROP
                                                         01HR 45MIN
         AR NEW YORK LGA                   900P          NON-STOP
         ARRIVE: USAIRWAYS LA GUARDIA TERM               REF: CFTYNP
                              SEAT- 6C   US-1439360
```

CONTINUED ON PAGE 2

ITINERARY

Attachment 5.1 Continued

NYPA Power Business TRAVEL New York Power Authority

SALES PERSON: 95 ITINERARY/INVOICE NO. 0008112 DATE: 29 OCT 04
CUSTOMER NBR: 0000171800 HMTZOZ PAGE: 02

TO: NY POWER AUTHORITY
123 MAIN ST 628D
WHITE PLAINS NY 10601
ATTN :

FOR: REF: 12165

AIR TICKET US1100908793
ELEC TKT

BILLED TO VISA	331.20*
SUB TOTAL	331.20
NET CC BILLING	331.20*
TOTAL AMOUNT DUE	0.00

TO CHANGE OR CANCEL RESERVATIONS
PLEASE CALL POWER BUSINESS TRAVEL AT 914-287-3191
DURING 8A-5P MON-FRI EXCEPT HOLIDAYS
IF ITS AN EMERGENCY HIT ZERO POUND
FOR AFTER HOURS *EMERGENCY ONLY* CALL 800-390-6474
PLEASE BE SURE TO BRING POSITIVE PHOTO IDENTIFICATION
IF YOU DO **NOT** USE ANY PART OF YOUR ETKT YOU MUST
NOTIFY THE TRAVEL DESK TO PROCESS A REFUND
FOR THE UNUSED PORTIONS OF YOUR TICKET
YOUR RECORD LOCATOR FOR THIS RESERVATION IS *CFTYNP

Attachment 5.2

For use only by Representatives or Employees of Departments or Agencies of the State of New York

TO: **NEW YORK STATE SALES TAX BUREAU**

#131850882
EXEMPTION CERTIFICATE
TAXES IMPOSED PURSUANT TO ARTICLES 28 AND 29 OF THE TAX LAW

_____ DATE _____ 20____
NAME OF PERSON OR FIRM FURNISHING SERVICES

_____
ADDRESS

This is to certify that I, the undersigned, am a representative or employee of the New York State Department or Agency indicated below; that the charges for the transaction on the date set forth below have been or will be paid for by such department or agency; and that such charges are incurred in the performance of my official duties as such representative or employee.

NATURE OF TRANSACTIONS _____

DATES OF TRANSACTIONS _____ _____
SIGNATURE OF REPRESENTATIVE OR EMPLOYEE

NEW YORK STATE DEPT.
OR AGENCY NEW YORK POWER AUTHORITY _____
TITLE

NOTE: A separate exemption certificate is required for each transaction and from each person claiming exemption

Attachment 5.3

TAX EXEMPT ID# 131850882

New York State Department of Taxation and Finance

Exemption Certificate

Tax on occupancy of hotel rooms

ST-129
(10/00)

This form may only be used by government employees of the United States, New York State, or political subdivisions of New York State.

Name of hotel, motel, lodging house, etc.			Dates of occupancy From: / / To: / /	
Number and street	City, village, or post office	State	ZIP code	Country

This is to certify that I, the undersigned, am a representative of the department, agency, or instrumentality of New York State, the United States government, or the political subdivision of New York State indicated below; that the charges for the occupancy at the above establishment on the dates listed have been or will be paid for by that governmental entity; and that these charges are incurred in the performance of my official duties as a representative or employee of that governmental entity.

Governmental entity *(federal, state, or local)*	Agency, department, or division
New York Power Authority	

Employee name *(print or type)*	Employee title	Employee signature	Date
			/ /

Instructions for the government representative or employee

If you are on official New York State or federal government business and staying in a hotel or motel:

1. Complete all information requested in the box above.
2. Sign and date this exemption certificate in the box above.
3. Show the operator of the hotel or motel your appropriate and satisfactory identification.
4. Give this completed Form ST-129 to the operator of the establishment.

You may pay your hotel bill with cash, with a personal check or personal credit card, with a government voucher, or with a government credit card.

Please note:

- If, while on official business, you stay at more than one location, you must complete an exemption certificate for each establishment.
- If you are in a group traveling on official business and staying in this particular hotel, each person must complete a separate exemption certificate and give it to the hotel operator.

Caution: Willfully issuing a false or fraudulent certificate with the intent to evade tax is a misdemeanor under section 1817(m) of the Tax Law and section 210.45 of the Penal Law, punishable by a fine of up to $10,000.

Instructions for the operator of the hotel or motel

Keep this completed Form ST-129, *Exemption Certificate,* as evidence of exempt occupancy by New York State and federal government employees who are on official business and staying at your establishment. You must keep this exemption certificate for at least three years after the later of: 1) the due date of the last sales tax return to which this exemption certificate applies; **or** 2) the date when you filed the return.

This exemption certificate is valid if the government employee is paying with:

- Cash.
- A personal check or personal credit card.
- A government voucher.
- A government credit card.

Do not accept this certificate unless the representative or employee presenting it shows appropriate and satisfactory identification.