



I. STATE / JURISDICTION / U.S. TERRITORY INFORMATION

Please indicate the state / jurisdiction / U.S. territory for which you are reporting:

State / Jurisdiction / U.S. Territory: Pennsylvania

II. TAX EXEMPTION OFFERINGS

Please indicate which of the following tax exemptions your state / jurisdiction / U.S. territory provides to government customers with centrally billed accounts and/or individually billed accounts as described below. Please also use this section to provide a description of the applicable tax exemptions, pertinent statutes, regulations, court rulings, etc. that pertain to the type of tax exemption.

Centrally Billed Accounts (CBAs) are charge card accounts paid directly by the government to the issuing bank.
 Individually Billed Accounts (IBAs) are charge card accounts paid directly by the cardholder to the issuing bank, but cardholders are reimbursed by the government, as official government expenses.

Tax Exemption Offerings (Please check all that apply)		Additional Information (Description, pertinent statutes, regulations, etc.)
Sales Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	72 P.S. § 7204(12)
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Lodging Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	n/a
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Hotel Occupancy Tax	<input checked="" type="checkbox"/> Centrally Billed Accounts (CBAs)	61 Pa. Code § 38.2(c)(1)
	<input checked="" type="checkbox"/> Individually Billed Accounts (IBAs)	Egner v. Commonwealth, 557 A.2d 1157 (Pa. Cmwlth. 1989)
Public Accommodation Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	n/a
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Tourism Tax	<input type="checkbox"/> Centrally Billed Accounts (CBAs)	n/a
	<input type="checkbox"/> Individually Billed Accounts (IBAs)	
Fleet Tax	<input type="checkbox"/> Gasoline <input type="checkbox"/> Diesel Fuel <input type="checkbox"/> Alternative Fuel	n/a
	<input type="checkbox"/> Maintenance	
Other Tax	<input type="checkbox"/> Other: please specify _____ <input type="checkbox"/> CBA <input type="checkbox"/> IBA	n/a

III. TAX EXEMPTION FORMS

As indicated in GSA's letter, we request that the GSA SmartPay® 2 cards' design and structure suffice for tax exemption certification. If this is not possible, please indicate if your state / jurisdiction / U.S. territory requires government customers to complete any documentation in order to receive a tax exemption. Also, please indicate the website address for accessing any required forms; you may also provide the form via an email attachment.

	Tax Exempt Documentation	Website Address or Hyperlink:
1	n/a	
2		
3		

IV. TAX RECOVERY PROCEDURES

Please indicate the procedures that government customers should follow in the event that taxes are charged to official government transactions in error.

Tax Recovery Procedures:
Please refer to the information at http://www.boardofappeals.state.pa.us to proceed online, or http://www.revenue.state.pa.us/revenue/lib/revenue/rev-65.pdf to print and complete the required form to submit in hard copy.

V. CONTACT INFORMATION

Please indicate the point-of-contact for follow-up questions related to your tax exemption policies.

Last Name, First Name:	Lora A. Kulick
Name of Agency:	Dept. of Revenue, Office of Chief Counsel
Office Address (Line 1):	P.O. Box 281061
Office Address (Line 2):	
City, State Zip:	Harrisburg, PA 17128-1061
Phone Number:	(717) 346-4644
Fax Number:	(717) 772-1459
Email Address:	lkulick@state.pa.us

Thank you for your assistance in this important matter!

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



June 17, 2008

Lora A. Kulick
Direct Dial: (717) 346-4644
lkulick@state.pa.us
Fax: (717) 772-1459

Camesha Everett
Office of Charge Card Management
Federal Acquisition Service
U.S. General Services Administration
Room 500
2200 Crystal Drive
Arlington, VA 22202

Re: Pennsylvania Sales and Use Tax
GSA SmartPay Charge Card Program
Federal Government

Dear Ms. Everett:

The Department of Revenue, Office of Chief Counsel, received your letter regarding the above-referenced subjects. Enclosed within your letter was a Tax Exemption Offerings Form containing individual inquiries regarding the sales tax implications of the use of the GSA SmartPay charge card in Pennsylvania. Enclosed please find that Form, completed with the answer to each question.

I trust that this is a sufficient response to your request. Please contact this Office if you have any additional questions or concerns.

Sincerely,

Lora A. Kulick
Senior Counsel

Enclosure

LAK:dmm

No. 26145