



Direct Bill Hotel Information Summary:

The Statewide Travel Policy has been updated and is effective as of 10/1/15. You may access the policy on the SAO website: <http://sao.georgia.gov/state-travel-policy> and select *2015 Statewide Travel Policy (Effective 10/1/15)*

The following should be noted with regard to Agency Direct Billed Hotel Agreements:

Section 3.2 Booking of the Statewide Travel Policy was clarified for Agency Direct Billed Hotels with the Travel Policy effective 10/1/15 as follows:

TTE agencies may book directly with hotel vendors to take advantage of direct billing situations. Agencies that offer direct billing for hotels must adhere to the following guidelines:

- Any agency that utilizes direct billing payments is not allowed to “prepay” the hotels. The hotel must be paid AFTER the trip is completed, and not before.
- All TTE travelers are required to enter the hotel information in the TTE System as a “company paid” expense type on their expense report.
- The **agency** is responsible to ensure that all travelers receive a copy of the applicable hotel invoice to attach as their hotel receipt in the TTE System.

In keeping with the Statewide Travel Policy agencies should ensure that any State of Georgia tax implications are adhered to when establishing direct bill agreements with hotels. Below is general guidance and reminders regarding those tax implications:

- Upon submission of the direct bill application to the hotel, agencies should also submit any applicable tax exemption forms as part of the application. This would include State sales tax exemption forms (see **Section 3.3 Special Discount Rates and Tax Exemptions** – paragraph 2) as well as Occupancy tax exemption forms (see **Section 3.3 Special Discount Rates and Tax Exemptions** – paragraph 3).
- Prior to employees checking in at the hotel, the agency should have a clear understanding from the hotel of what will actually be billed to ensure no tax issues after check out.
- As a reminder, the \$5.00 per night per room tax from HB 170 - is NOT exempt for State employees per the Statewide Travel Policy effective 10/1/15(see **Section 3.3 Special Discount Rates and Tax Exemptions**- paragraph 5).
- It is recommended that direct bill hotel agreements include a provision requiring the hotel to provide a copy of the direct bill receipt to the traveler upon checkout. If the hotel cannot accommodate this request-, per **Section 3.2 Booking** - bullets to paragraph 2 of the Statewide Travel Policy effective 10/1/15, the agency is responsible for providing the traveler with a copy of the receipt as receipts are required for hotels STATEWIDE. (See **Section 7.4 Receipts**)
 - Agency should keep in mind timely expense report filing requirement for all State travelers (See sect **7.2 Expense Reimbursement Timing**)