



General Regulations and Provisions

Purpose

This document clarifies the precedence of the Research Foundation's (RF) travel policy over a sponsor's policy, outlines certain tax exemptions, and describes the Fly America Act.

Policy Precedence

In general, the RF Travel Guide takes precedence over a sponsor's regulations.

Exceptions:

The sponsor's travel policy takes precedence over the RF travel policy if

- the sponsor's regulations are more restrictive than the RF's policy, *or*
- the sponsor has set forth explicit, less restrictive requirements in the RF-approved award document. Neither the sponsor's guidelines mailed separately to the project director or sponsored program office nor a budget attached to the award document is sufficient.

Note: A sponsor's travel policy, if used, may require greater substantiation of travel expenditures than the RF requires, or it may require the use of specific rates in paying travel expenses. These rates may be higher or lower than the RF rates.

NYS Tax Exempt Status

RF expenses related to New York State (NYS), including New York City (NYC), travel are exempt from state and local sales and use tax. When traveling within NYS, travelers should use the [Exempt Organization Certification](#) available in the Forms resource area of EPSS.

Travelers to NYC should use this same NYS "Exempt Organization Certification" to claim exemption from the NYC Hotel Room Tax.

**Acceptable
Use of ST-
119.1**

The NYS Department of Taxation and Finance has the following requirements when using the [Exempt Organization Certification](#):

Address and Signature

The only version of the certification that may be submitted to suppliers is the one listing *central office's Albany address* and the RF Treasurer's signature. Operating locations should *not* modify the certificate in any way, regardless of the name and location address of the person submitting it.

Types of Payments

The Research Foundation must be the direct purchaser and payer of record. RF exemption from NYS and local sales and use tax does not extend to personal purchases. Payments must be made from the funds of the RF.

Exemptions Not Honored

The supplier is not required to waive the sales tax if a payment is made with other than RF funds. If taxes are paid, they may be reimbursed if

- campus policy allows for reimbursement,
- reimbursement is appropriate under sponsor guidelines, and
- the original receipt or other expenditure documentation contains a brief explanation of the circumstances under which the taxes were paid.

**NYC Hotel
Room Tax
Exemption**

The New York City Hotel Room Occupancy Tax is imposed on hotel rooms within New York City. Section 11-2502(d) of the NYC Administrative Code provides an exemption from the tax to certain nonprofit organizations, including those operated exclusively for religious, charitable, or educational purposes.

Exemption from the NYC Hotel Room Occupancy Tax was previously claimed by using the NYC Department of Finance exemption certificate and a copy of the exemption authorization letter. Exemption is now claimed by using the RF form, [Exempt Organization Certification](#), available in the Forms resource area of EPSS. For more information about this certificate, see [Acceptable Use of ST-119.1](#) in the block above.

Fly

In compliance with the Fly America Act, all air travel on

America Act

federally funded projects (federal grants, contracts and subgrants) must be on a U.S. flag air carrier. For more information, see [Fly America Act](#).

Date	Change History
March 19, 2001	Updated links to forms and documents. Content of procedure NOT updated.

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