



## **Self-Review – Vacation Rental Properties**

### **Charges Subject to Both Sales Tax and Transient Room Tax**

Rental charges on lodging where each stay is for less than 30 consecutive days  
Parking lot fee for space to park a house trailer, travel trailer, or tent trailer for less than 30 consecutive days  
Reservation fee  
Reservation change fee  
Resort fee  
Transaction fee  
Front desk labor fee  
Cleaning fee

Early departure / late departure fee  
Roll-away bed fee  
Hot tub fee  
Damage fee  
Smoking fee  
Pet fee  
Innkeepers fee (imposed by some cities)  
Electricity, propane gas, or similar charges when charged in conjunction with accommodation services

### **Charges Subject to Sales Tax**

Intrastate (local) telephone charges  
Laundry / dry cleaning services  
Pay-per-view movies / access to videos, video games  
Equipment rental  
Sundry items sold  
Grocery service  
Copy charges

Receiving a fax  
Room service (also subject to the restaurant tax for food or drink prepared for immediate consumption)  
Tips for staff (mandatory tips included on invoice)  
Ski packages (tax is collected by the third party provider)

### **Charges Exempt from Both Sales Tax and Transient Room Tax**

Rental charges on lodging where each stay is for 30 consecutive days or more  
Cancellation fee  
Interstate telephone charges  
Internet access charges  
Shipping charges  
Late payment fee  
Trip insurance  
Damage deposit  
Concierge fee  
Parking fee  
Replacement keys  
Safe deposit box fee

Credit card fee  
Check in fee for nonpaying guests  
Ground transportation / transfers  
Tips for staff (voluntary tips not included on invoice)  
Meeting room charges  
Returned check fees  
Coin-operated laundry  
Damage fee (billed to property owner by property manager)  
Rental charges to religious and charitable institutions or government agencies who provide an Exemption Certificate

**Exempt charges must be separately stated on the invoice.**



## Self-Review – Vacation Rental Properties

### **Purchases Subject to Sales and Use Tax**

Furniture, decorations, household appliances, etc.  
Electronics (TVs, DVD players, stereos, CDs, computers & accessories, etc.)  
Kitchen/cleaning supplies  
Bedding, linens, towels, etc.  
Repairs to tangible personal property  
Consumable items, **purchased before July 1, 2013**, used by guests and included in the full sales price for the accommodation: meals, snacks, beverages, hair care products, cosmetics, lotion, soap, toilet paper, toothpaste, newspapers, magazines, notepads, pens, pencils, etc.  
Other tangible personal property purchased to be used or consumed, including Internet purchases\*

### **Purchases Exempt from Sales and Use Tax**

Consumable items, **purchased July 1, 2013 or later**, used by guests and included in the full sales price for the accommodation: meals, snacks, beverages, hair care products, cosmetics, lotion, soap, toilet paper, toothpaste, newspapers, magazines, notepads, pens, pencils, etc.  
Advertising fees (newspaper, magazine, internet, etc.)  
Consulting services  
Legal services  
Accounting services  
Services to real property (housekeeping, landscaping, lawn care, snow removal services, etc.)  
Repairs to building (or to other real property)  
Separately stated delivery charges (shipping and handling, etc.)

\*Purchases made over the Internet are treated the same for sales and use tax purposes as any other out-of-state purchases (i.e. catalog purchases from out-of-state), and the purchaser is required to pay the use tax to the Tax Commission if the seller does not collect sales tax.

**Note:** These examples are NOT all-inclusive. The examples are intended to provide you with general guidelines regarding the taxability of your sales and purchases.

Additional information may be found in Administrative Rules R865-19S-79, R865-19S-96, and R865-21U-6, and Publication 56. These references are on our website at [tax.utah.gov/selfreview/vacationrentals](http://tax.utah.gov/selfreview/vacationrentals).