

**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  
Cleaning fee  
Front desk labor 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)

Please be aware these examples are NOT all-inclusive. These lists are intended to provide you with general guidelines regarding the taxability of your sales. If you have questions, please contact us at one of the numbers listed on the cover letter, and we will be happy to discuss them with you.



## Self-Review – Vacation Rental Properties

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

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Furniture  
Decorations  
Household appliances  
Electronics (TVs, DVD players, stereos, CDs, computers & accessories, etc.)  
Complimentary food provided to renters  
Kitchen/cleaning supplies  
Towels and bathroom supplies (soap, shampoo, tissue, etc.)  
Bedding  
Magazine subscriptions  
Repairs to tangible personal property  
Other tangible personal property purchased to be used or consumed, including  
    Internet purchases\*

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

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Advertising fees (newspaper, magazine, internet, etc.)  
Room cleaning services  
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)  
Newspaper subscriptions  
Separately stated delivery charges (shipping and handling, etc.)

\*Internet purchases 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 payment of the use tax to the Tax Commission is required by the purchaser if the seller does not collect the tax.

Please be aware these examples are NOT all-inclusive. These lists are intended to provide you with general guidelines regarding the taxability of your purchases. If you have questions, please contact us at one of the numbers listed on the cover letter, and we will be happy to discuss them with you.

**Additional information may be found in Administrative Rules R865-19S-79, R865-19S-96, and R865-21U-6, and Publication 56. These references and other supplemental research sources may be found on the Internet at [tax.utah.gov](http://tax.utah.gov).**