

**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* See note on next page

Early departure / late departure fee
Roll-away bed fee
Hot tub fee
Damage fee
Smoking fee
Pet fee
No show (if full room amount)
Innkeepers fee (imposed by some cities)
Electricity, propane gas, or similar charges when charged in conjunction with accommodation services

Charges Subject to Sales Tax but not Transient Room Tax

Intrastate (local) telephone charges
Laundry / dry cleaning services
Video/movie/pay-per-view charges (with assistance from lodging provider)
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 (if less than room amount)
Interstate telephone charges
Internet access charges
Shipping charges
Late payment fee
Trip insurance
Damage deposit
Parking fee
Replacement keys
Safe deposit box fee
Video/movie/pay-per-view charges (accessed by guests without assistance by lodging provider)
Check in fee for nonpaying guests

Credit card fee
Ground transportation / transfers
Tips for staff (voluntary tips not included on invoice)
Meeting/banquet/event room charges
Returned check fees
Coin-operated laundry
Concierge fee
Damage fee (billed to property owner by property manager)
Rental charges to religious and charitable institutions that provide an Exemption Certificate, if the charges total \$1,000 or more
Rental charges to government agencies that provide an Exemption Certificate

Exempt charges must be separately stated on the invoice.



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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
Other tangible personal property purchased to be used or consumed, including
Internet purchases**

Purchases Exempt from Sales and Use Tax

Consumable items used by guests and included in the full sales price for the accommodation: meals, snacks, beverages, shampoo, soap, lotion, hair care products, cosmetics, 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.)

* Charges paid by the lodging provider for housekeeping or cleaning service are not taxable. Cleaning fees charged to guests are taxable, because the guest is not purchasing cleaning service; the guest is purchasing lodging in accommodations that have been cleaned.

**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/vacation-rentals.