

Tax Treatment for Hotel and Accomodation Items

Taxable Items to Be Included in Gross Receipts and Subject to Occupancy Tax

Special Instructions

Extra Person Fee	Yes	
Cribs	Yes	
Rollaway Beds	Yes	
Microwave/Refrigerators	Yes	
In-room Safe Rental	Yes	
Pet Fee	Yes	
Transient Room Revenue	Yes	
Damage Fee	Yes	
Smoking Fee	Yes	
Early/Late Departure Fee	Yes	
Maid/Cleaning Fee	Yes	
Linen Fee	Yes	
Reservation Fee	Yes	
Peace of Mind' Fee	Yes	
Credit Card Fee	Yes	
Resort Club Fee	Yes	
Transfer Fee	Yes	
Priority Reservation Fee	Yes	
Packages/Promotions	Yes	Portion for lodging www.dorn.com/practitioner/sales/directives/SD-07-1.pdf

Taxable Items Not Included in Gross Receipts and Not Subject to Occupancy Tax

Beach Equipment Rental	No	includes other recreational equipment
Audio/Video Rentals	No	
Pay-per-view/DVD(s)	No	
Banquet Room	Maybe	If catered event, taxable as part of the sales price of the food

Items Not Subject to Sales Tax and Not Subject to Occupancy Tax

Telephone call(s)	No	Unless set fee charged to all transients
Trip Insurance	No	If provided by a 3rd party
Cancellation Fee	No	
Guaranteed No-show Fee	No	If the room cannot be rented to a 3rd party
Internet Service	No	No
Laundry Service	No	If provided by an outside laundry service
Returned Check Charge	No	