



## Common Charges for Property and Services

*For hotels, motels, and other providers of short-term lodging or rentals in Idaho*

Charges to the customer		Sales tax	Travel and convention tax	Auditorium district tax*
		<b>Rooms</b>	Banquet room	Yes
Meeting room	Yes		No	Yes
Sleeping rooms rented for 30 days or fewer	Yes		Yes	Yes
Sleeping rooms rented for 31 days or more	No		No	No
<b>Room or property related</b>	Reservation change	Yes	Yes	Yes
	Cancellation	No	No	No
	No show	Yes	Yes	Yes
	Early departure	Yes	Yes	Yes
	Late departure	Yes	Yes	Yes
	Services related to a meeting room	Yes	No	Yes
	Pet	Yes	Yes	Yes
	In-room refrigerator	Yes	Yes	Yes
	In-room safe	Yes	Yes	Yes
	Rollaway bed	Yes	Yes	Yes
	Crib	Yes	Yes	Yes
	Cleaning (like smoking in a nonsmoking room)**	Yes	Yes	Yes
	Damage, guest room**	Yes	Yes	Yes
	Damage, not a guest room	No	No	No

\* Only for businesses operating in an auditorium district: [tax.idaho.gov/aud](http://tax.idaho.gov/aud).

\*\* Fees you charge for extraordinary damage or cleaning might not be taxable if you separately state the fees. Contact us ([tax.idaho.gov/contact](http://tax.idaho.gov/contact)) for more guidance.

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Charges to the customer		Sales tax	Travel and convention tax	Auditorium district tax*
Services	Ground transportation	No	No	No
	Parking	No	No	No
	Internet access	No	No	No
	Telephone access	No	No	No
	Copying	Yes	No	No
	Fax, receiving	Yes	No	No
	Fax, sending	No	No	No
	Shipping	No	No	No
	Equipment rental	Yes	No	No
	Recreational facilities (e.g., greens fees, pool, sauna, hot tub)	Yes	No	No
	Health club entrance	Yes	No	No
	Salon services (e.g., personal massage, facial, manicure)	No	No	No
	Childcare	No	No	No
	Laundry or dry cleaning	No	No	No
Food	Banquet food and drink, separately stated from lodging	Yes	No	No
	Food, separately stated from lodging	Yes	No	No
	Food, not separately stated from lodging (e.g., total B&B charge)	Yes	Yes	Yes
	Complimentary meals or beverages	No	No	No
	Mini-bar sales	Yes	No	No
	Room service food and beverage	Yes	No	No
	Restaurant sales	Yes	No	No
	Employee meals, free	No	No	No
	Employee meals, not free	Yes	No	No
Other	Gift shop sales	Yes	No	No
	Miscellaneous items sold	Yes	No	No
	Tips	No	No	No