

Common Additional Charges for Property and Services

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

Charges to the Customer	Idaho Sales & Use Tax	Travel & Con- vention Tax	Auditorium District Tax
Banquet food and drink charges	Taxable	Not taxable	Not taxable
Banquet room charges	Taxable	Not taxable	Taxable
Cancellation fee	Not taxable	Not taxable	Not taxable
Childcare charges	Not taxable	Not taxable	Not taxable
Cleaning fees (e.g., smoking in a nonsmoking room)*	Taxable	Taxable	Taxable
Complimentary meals or beverages	Not taxable	Not taxable	Not taxable
Copy charges	Taxable	Not taxable	Not taxable
Crib	Taxable	Taxable	Taxable
Damage fees - for damage other than guest room	Not taxable	Not taxable	Not taxable
Damage fees - guest room*	Taxable	Taxable	Taxable
Early departure fee	Taxable	Taxable	Taxable
Employee meals - free	Not taxable	Not taxable	Not taxable
Employee meals - not free	Taxable	Not taxable	Not taxable
Equipment rental	Taxable	Not taxable	Not taxable
Fax - receiving	Taxable	Not taxable	Not taxable
Fax - sending	Not taxable	Not taxable	Not taxable
Food - separately stated from lodging	Taxable	Not taxable	Not taxable
Food not separately stated from lodging (e.g., total B&B charge)	Taxable	Taxable	Taxable
Room service food and beverage	Taxable	Not taxable	Not taxable
Gift shop sales	Taxable	Not taxable	Not taxable
Ground transportation charges	Not taxable	Not taxable	Not taxable
Health club entrance fee	Taxable	Not taxable	Not taxable
In-room refrigerator fees	Taxable	Taxable	Taxable
Internet access charges	Not taxable	Not taxable	Not taxable
Late departure fee	Taxable	Taxable	Taxable
Laundry or dry cleaning	Not taxable	Not taxable	Not taxable
Meeting room rental	Taxable	Not taxable	Taxable

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*Fees you charge for extraordinary damage or cleaning might not be taxable if you separately state the fees. Contact the Tax Commission for additional guidance.

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Charges to the Customer	Idaho Sales & Use Tax	Travel & Con-vention Tax	Auditorium District Tax
Mini-bar sales	Taxable	Not taxable	Not taxable
Miscellaneous items sold	Taxable	Not taxable	Not taxable
No-show charge	Taxable	Taxable	Taxable
Parking	Not taxable	Not taxable	Not taxable
Pet charges	Taxable	Taxable	Taxable
Recreational facilities (e.g., greens fees, pool, sauna, hot tub)	Taxable	Not taxable	Not taxable
Reservation change fee	Taxable	Taxable	Taxable
Restaurant sales	Taxable	Not taxable	Not taxable
Roll-away bed charges	Taxable	Taxable	Taxable
Room rented for 31 days or more	Not taxable	Not taxable	Not taxable
Room rented for less than 31 days	Taxable	Taxable	Taxable
Safe - in-room	Taxable	Taxable	Taxable
Salon services (e.g., personal massage, facial, manicure)	Not taxable	Not taxable	Not taxable
Service fees related to meeting room rent	Taxable	Not taxable	Taxable
Shipping charges	Not taxable	Not taxable	Not taxable
Telephone access charges	Not taxable	Not taxable	Not taxable
Tips	Not taxable	Not taxable	Not taxable