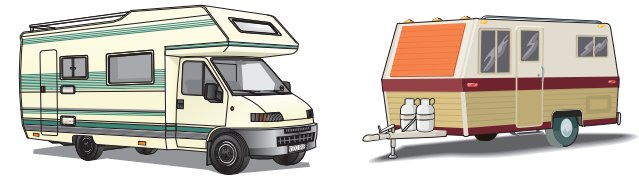


If you provide recreational vehicle (RV) park services. . .

then **beginning October 1, 2003**, you are a retailer and the gross receipts (charges) for such services are subject to sales tax. Taxable services include the provision of pads or sites to accommodate RVs, utility hook-ups, dump stations, showers, and other amenities for recreational vehicles. This would also include mobile home parks providing pads or sites to recreational vehicles. The charges for recreational vehicle park services, including reservation fees, are taxable regardless of the type of vehicle or accommodation actually utilizing the pad or site (motor home, travel trailer, pop-up trailer, tent, etc.).

Those recreational vehicle park services which are already subject to the lodging tax are now also subject to sales tax. However, unlike the lodging tax, the sales tax will continue to apply even when the service exceeds thirty consecutive days.

Retailers providing recreational vehicle park services must hold a Nebraska sales and use tax permit and collect the Nebraska and applicable local (city) sales tax on charges for these services. If you need a permit, please refer to the paragraph below titled "Retailer's responsibilities."



Charges for sites that are restricted to only tent camping are not taxable; however, lodging tax continues to apply to such charges. Charges for recreational activities such as swimming, golfing, horseback riding, paddle boating, etc., currently are taxable.

Local (city) sales tax. Local sales tax must be collected at the rate in effect at the location where the recreational vehicle park is located.

Retailer's responsibilities. Retailers have certain administrative responsibilities for collecting and remitting sales tax. These responsibilities are summarized in our Information Guide titled "**Nebraska and Local Sales Tax**", available on our website at: revenue.nebraska.gov or call 800-742-7474 (NE and IA), or 402-471-5729.

This guidance document is advisory in nature but is binding on the Nebraska Department of Revenue (Department) until amended. A guidance document does not include internal procedural documents that only affect the internal operations of the Department and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

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