

## REG-1-103, Recreational Vehicle Park Services

103.01 Gross receipts from recreational vehicle park services are subject to tax. The sales tax will continue to apply even if the service is provided for more than thirty (30) days.

103.01A Recreational vehicles include motor homes, trailers, pickup campers, and any other vehicle used to live in or for camping.

103.02 Recreational vehicle park services are those services provided by parks, campgrounds, mobile home parks, or other places offering facilities for recreational vehicles. Recreational vehicle park services include, but are not limited to:

103.02A Pads or sites for recreational vehicles;

103.02A(1) The charge for the use of a pad or site suitable for use by a recreational vehicle is taxable even if it is used by tent campers or by persons not using hook-ups or other amenities.

103.02B Utility hook-ups and dump stations; and

103.02C Showers or other amenities.

103.03 Recreational vehicle park services do not include:

103.03A Sites or areas restricted to tents;

103.03B Storage spaces for recreational vehicles where occupancy is not permitted;

103.03C Coin-operated laundry facilities. (Reg-1-048, Laundries and Dry Cleaners.)

103.04 Recreational vehicle park service providers must pay sales or use tax on all purchases of materials, equipment, and supplies used to provide their services.

*(Section 77-2702.07, R.R.S. 2003. October 1, 2003.)*