

REG-1-046, Hotels, Lodgings and Accommodations

046.01 The sales tax applies to the receipts from any room or rooms, lodgings, or accommodations furnished by any hotel, motel, inn, tourist camp, tourist cabin, or any other place in which rooms, lodgings, or accommodations are regularly furnished for a consideration except licensed hospitals and nursing homes. The terms "rooms, lodgings, or accommodations" do not include camp sites, ballrooms, banquet rooms, reception rooms, meeting rooms, or other rooms which do not constitute a sleeping facility. Recreational vehicle park services are taxable. (Reg-1-103, Recreational Vehicle Park Services)

046.01A Charges to guests or tenants for cable or satellite television are taxable.

046.01A(1) The hotel, etc., may purchase the cable or satellite service, or separate channels without the payment of tax if the channels or the service is only available for an additional charge.

046.01B Charges to guests or tenants for intrastate telephone service are taxable. The hotel cannot buy telephone service for resale, except when the hotel uses no part of the telephone service.

046.02 Rooms, lodging, or accommodations supplied to the same tenant for a period of thirty (30) continuous days or more and the occasional rental for less than thirty (30) days of dormitories or facilities regularly used to house students in a facility operated by an educational institution established or recognized under Chapter 79 or 85 of the Nebraska Revised Statutes, are exempt from the sales and use tax.

046.03 Hotels, etc., must remit sales tax on the gross receipts from the sale of property or services at retail including the sale of meals. All property or services purchased by hotels, etc., are taxable except food, liquor, and like items that are actually resold. Sales to hotels, etc., of furniture, towels, soap, bedding, or other articles of property are regarded as sales for final use or consumption to which the sales tax applies.

046.04 The term accommodations shall include cabin trailers and mobile homes which have been either set up as a dwelling according to the local building codes or are permanently annexed to real estate.

046.05 Employees of exempt organizations or exempt governmental entities are taxable when they personally pay for accommodations, even if the employee is on travel orders and will be reimbursed for expenses incurred by the exempt organization or governmental entity.

(Sections 77-2702.14 and 77-2702.15, R.R.S. 2003. October 1, 2003.)