



Calcasieu Parish Sales/Use Tax Department

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Issue: RV Parks Local Taxation

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Issue:

Should RV Parks charge sales tax and occupancy tax? Is sales tax due on spaces rented that permit guests to remain for periods in excess of 30 days? Is occupancy tax due on spaces rented in excess of 30 days?

The Law:

Space rentals offered by RV Parks fall under the sales of services section of the Uniform Tax Code. Per R.S. 47:301.14(c), the furnishing of storage or parking privileges by auto hotels and parking lots are subject to taxation.

LAC 61:I.4301.C, Sales of Services interprets the provisions applicable to parking lots. The regulation states that parking lots are held to include facilities for the parking of transient trailers. For purposes of this determination, trailers will be presumed to be transient unless the parking space is engaged for a period in excess of 30 consecutive days at any one time and provided the trailers have not been removed from their wheels and placed on permanent foundation.

Act 60 of the 1st Extraordinary Session of 2005 repealed exemptions that had applied to annual contracts and stays in excess of 30 days for occupancy taxes.

Conclusion:

Sales tax should be charged on spaces rented for the first 30 days. Spaces that are rented in excess of 30 days are exempt after the initial 30 days from local sales taxes. The sales tax from the first 30 days is non-refundable.

Occupancy tax is due on spaces rented for any length of time. There is no exemption for occupancy tax.