

## Recreational Vehicle Park Services

April 2024

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### Overview

If you provide recreational vehicle (RV) park services then 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. RV park service providers must pay sales or use tax on all purchases of materials, equipment, and supplies used to provide their services.

**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](https://revenue.nebraska.gov) or call 800-742-7474 (NE and IA), or 402-471-5729.