

23VAC10-210-730. Hotels, motels, tourist camps, etc.

A. Generally. The tax applies to the sale or charge for any room or rooms, lodgings or accommodations furnished to transients by any hotel, motel, inn, tourist camp, tourist cabin, camping grounds, club, or other similar place. The tax applies to all sales of tangible personal property by such businesses. For meals, see [23VAC10-210-930](#).

B. Accommodations furnished for 90 continuous days. The tax does not apply, however, to rooms, lodgings or accommodations supplied to a guest for a period of 90 continuous days or more. After a transient has occupied a room or received other accommodations for 90 continuous days or more, the dealer furnishing the room or other accommodations may refund any sales tax actually collected from the person. In filing a subsequent return with the Department of Taxation, the dealer may deduct from gross sales in the place provided the amount of the charges for which the tax was refunded.

C. Charges in connection with accommodations. Any additional charges made in connection with the rental of a room or other lodging or accommodations are deemed to be a part of the charge for the room and are subject to the tax. For example, additional charges for movies, local telephone calls and similar services are subject to the tax. Toll charges for long-distance telephone calls are not subject to the tax.

D. Purchases. Purchases of furniture, linens, carpeting, drapes, and other tangible personal property by such businesses are taxable at the time of purchase.

E. Computerized reservation systems. The charge to a hotel, motel or similar business for a computerized reservation system which includes, within a single contract, the provision of a printer or similar hardware and a charge for the use of the system based upon frequency of usage or number of rooms is deemed to be a service transaction and no tax is applicable to charges for such service. The entity providing the service must pay tax on any tangible personal property used in the provision of the service.

Statutory Authority

§§ [58.1-203](#) and [58.1-609.5](#)(8) of the Code of Virginia.

Historical Notes

Derived from VR630-10-48; revised January 1, 1979; amended, eff. January 1, 1985.