

Questions
Sales & Use Tax – Part I
Section F

- _____ 1. Hotel and motel room or apartment rentals are:
- a) always subject to the sales tax.
 - b) never subject to the sales tax.
 - c) not subject to the sales tax if the same individual rents for 30 consecutive days or more.
 - d) subject to the sales tax if the same individual rents for 30 consecutive days or more.

2. Is the hotel considered the consumer of all property purchased incidental to its function and operation. Why or why not?

3. What is the basis for the Department's position that the transient room tax should be considered a part of the tax base for sales tax?

4. How should a motel or hotel handle charges made by them to their guests for intrastate/interstate long distance calls.
