



450 Columbus Blvd Ste 1  
Hartford CT 06103-1837

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POLICY STATEMENT

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## Room Occupancy Tax and Sales Tax on Campground Rentals

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**Purpose:** This Policy Statement explains the room occupancy tax and sales tax obligations of campgrounds.

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**Room Occupancy Tax:** The room occupancy tax applies to transfers for consideration of the occupancy of any room or rooms in a hotel, lodging house, or bed and breakfast establishment for up to 30 consecutive calendar days. The tax rate is 15% of the total payment received for occupancy of the room or rooms for up to 30 consecutive calendar days. Beginning on the 31st consecutive day of occupancy by the same person, the tax no longer applies. The term *person* includes, among others, any individual, firm, partnership, joint venture, association, social club, fraternal organization, corporation, limited liability company, or federal, state, municipal, or other government agency.

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**Definition of “Lodging House”:** A *lodging house* is any building or portion of a building, other than a hotel, an apartment hotel, or a bed and breakfast establishment, for which people pay to be lodged with or without meals. This includes, but is not limited to, any motel, motor court, motor inn, tourist court, furnished residence, or similar accommodation.

The term “lodging house” does **not** include privately owned and operated summer camps for children, summer camps for children operated by religious or charitable organizations, or lodging accommodations at any facility operated by and in the name of any nonprofit charitable organization, **provided** the income from the lodging accommodations at the facility is not subject to federal income tax.

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**Taxability of Sales or Rentals of Campsites and Cabins:** Campgrounds typically offer several types of accommodations. Some of these accommodations may be considered “lodging houses”, subject to the room occupancy tax.

Whether campgrounds rentals are taxable and the applicable tax rate depends on the kind of property rented:

- A **campsite** is **not** a “lodging house” and is not taxable, even if it includes use of a free-standing open structure with only three walls and a single-pitched roof. Rental of a campsite is the rental of real property, which is not subject to either the room occupancy tax or sales and use taxes, regardless of whether the campsite has electricity or sewer hookups and whether the customer parks a recreational vehicle on the campsite.
- A **campsite with a tent or trailer (not permanently affixed to the real property) included in the rental** is taxable as the sale or rental of tangible personal property. If the charge for the rental of the trailer or tent is separately stated from the charge for the rental of the campsite, the charge for the campsite is excluded from tax. This rental is subject to sales tax, but not room occupancy tax, even if the rental continues beyond 30 days. In addition, the exclusion from the room occupancy tax for rentals made by a charitable organization does not apply to this type of rental.
- A **campsite with a cabin or trailer permanently affixed to the real property** is taxable at 15% as occupancy in a “lodging house” for the first 30 days. The tax no longer applies beginning on the 31st consecutive day of occupancy by the same person. Such a campsite is considered a “lodging house”, regardless of whether water, gas, or electric services are offered to the customer.

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**Sales Tax:** Sales tax is due and payable on the sale or rental of tangible personal property, which is currently set at a rate of 6.35% for most items. If a separately stated charge is made for the rental of tangible personal property (such as sports or recreational equipment), those charges are also subject to sales tax.

**Effective Date:** Upon issuance.

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**Statutory Authority:** Conn. Gen. Stat. §§ 12-407(a)(2), (17) and (19), as amended by 2017 Conn. Pub. Acts 147, § 14; Conn. Gen. Stat. § 12-408(1), as amended by 2017 Conn. Pub. Acts 147, § 12, and further amended by 2017 Conn. Pub. Acts 2 (June Spec. Sess.), § 637; and Conn. Gen. Stat. § 12-411(1), as amended by 2017 Conn. Pub. Acts 147, §§ 13 and 33, and further amended by 2017 Conn. Pub. Acts 2 (June Spec. Sess.), § 638.

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**Effect on Other Documents:** None affected.  
**Policy Statement 2001(2), Room Occupancy Tax and Sales and Use Tax on Campground and Cottage Rentals,** was already repealed by **Announcement 2016(6).**

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**Effect of This Document:** A Policy Statement explains in depth a current Department of Revenue Services (DRS) position, policy, or practice affecting the tax liability of taxpayers.

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):** Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at [www.ct.gov/TSC](http://www.ct.gov/TSC) to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Choose a payment date up to the due date of the tax and mail a paper return to complete the filing process.

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