

until the 185th day at which time the tax must be refunded to the guest. Then paperwork supporting the stay and a letter indicating the guest has either received the refund or credit of the tax monies paid must be submitted to the State for credit or refund. If a written contract/agreement exists for rentals exceeding the 185 consecutive days, the tax does not need to be collected and remitted. However, if the guest does not stay beyond the 185th day, tax would be due on the number of days the guest resided at the campsite.

**Q. What fees associated with Season Rentals are taxable?**

A. If the rental/occupancy or right to occupy is for at least 185 consecutive days, the rental and associated fees would not be taxable under the Meals and Rentals tax law. However, if the Seasonal rental/occupancy is less than 185 consecutive days, fees for any service, including but not limited to, electricity, water, cable, sewer that is normally associated with the rental would be subject to the Meals and Rentals tax.

Example: Sue Smith has a seasonal rental from May 15th to September 30th. The seasonal fee was due and paid on April 15, 2009. However, utilities are paid monthly based on invoicing from the campground operators. The monthly fees would be taxable, as the cost of electricity and water are considered usual and customary. Paying Meals and Rentals tax on the utilities associated with a rental/occupancy does not deem the campground owner a utility company, as the tax is not considered an increase in the utility rate.

Note: The Meals and Rentals tax rules refer to an occupancy/rental of at least 185 consecutive days as a "permanent resident". The term "permanent resident" is used in N.H. Code of Admin. Rules, Rev. 700 as a term to identify an exemption, and has no legal meaning associated with the term "resident" of a city or town.

**Q. What if I use an on-line booking agency?**

A. Please be aware that the 9% tax is due on any campsite payment received after June 30, 2009.

**Q. Who do I contact with filing and licensing questions?**

A. Central Taxpayer Services, 109 Pleasant Street Concord, NH, 03301, or call (603) 271-2191.

**ADMINISTRATION, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2318 Fax (603) 271-6121**

**AUDIT DIVISION, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-3400 Fax (603) 271-6146**

**CENTRAL TAXPAYER SERVICE, 109 Pleasant St, Concord, NH 03301 (603) 271-2191**

**COLLECTION DIVISION, 109 Pleasant St, PO Box 454, Concord, NH 03302-0454 (603) 271-3701 Fax (603) 271-1756**

**DISCOVERY BUREAU, 109 Pleasant St, PO Box 457, Concord, NH 03302-0457 (603) 271-8454**

**DOCUMENT PROCESSING DIVISION, 109 Pleasant St, PO Box 637, Concord, NH 03302-0637 (603) 271-2191**

**HEARINGS BUREAU, 109 Pleasant St, PO Box 1467, Concord, NH 03302-1467 (603) 271-1304**

**MUNICIPAL SERVICES DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-3397 Fax (603) 271-1161**

**PROPERTY APPRAISAL DIVISION, 109 Pleasant St, PO Box 487, Concord, NH 03302-0487 (603) 271-2687 Fax (603) 271- 1161**

**TAXPAYER ADVOCATE, 109 Pleasant St, Concord, NH 03302-0457 (603) 271-2191**

**Administrative Rules and Laws:** N.H. Code of Admin. Rules and Laws are available free from our website at [www.nh.gov/revenue](http://www.nh.gov/revenue) or by visiting any New Hampshire State Depository Library where copies can be made for a fee.

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**STATE OF NEW HAMPSHIRE  
DEPARTMENT OF REVENUE ADMINISTRATION  
(603) 271-2191**

**FREQUENTLY ASKED QUESTIONS  
(FAQ's)  
MEALS & RENTALS TAX  
CAMPSITE INCLUSION**



**Kevin A. Clougherty, Commissioner**

The New Hampshire Department of Revenue Administration offers this publication of answers to the most frequently asked questions. While we have attempted to identify the most common concerns, this publication does not address every situation, set of facts, or circumstances. Our goal is to develop a tax administration system that is fair and efficient, with taxpayers having the highest degree of confidence in the integrity of the Department.

Visit us on the web: [www.nh.gov/revenue](http://www.nh.gov/revenue)

**Q. Are all campgrounds subject to the Meals and Rental (M&R) Tax?**

**A.** All camp areas renting campsites to the public are subject to the 9% Meals and Rentals Tax, effective 7/1/2009 pursuant to RSA 78-A:3, III.

Campgrounds located on US Government properties are exempt from the Meals and Rentals Tax.

**Q. How do I register my campground?**

**A.** Complete Form CD-3 (Application for M&R Operators License & Renewal) and return to the NH Department of Revenue Administration with a check in the amount of \$5. If you need assistance completing the application, please contact the Department at 603-271-2191.

**Q. Do I collect tax before I have received my license?**

**A.** The licensing may take a few weeks, however you are responsible to collect and remit the Meals and Rentals tax if you are renting campsites and receive payment on or after 7/1/2009.

**Q. What do I receive for collecting and remitting tax?**

**A.** A Meals and Rental Operator is entitled to retain 3% of the tax collected for keeping records and the proper accounting. This commission may be taken on a timely, properly filed return with the correct amount of tax included.

**Q. How do I report the tax I collect to the State?**

**A.** As a Meals and Rentals Operator you must complete and file a monthly return reporting your taxable receipts as well as the tax collected. This return (Form DP-14) may be filed by e-file (using your computer) or telefile (using the telephone) by the 15th of the month following the month the tax was collected. The tax money you report will be withdrawn from your bank account on the 16th of the month or the next business day following the 16th if the 16th should fall on a weekend or holiday.

**Q. What records must I keep for the Meals and Rentals Tax?**

**A.** Any and all receipts relating to the rental of the campsite including but not limited to rental agreements, booking calendar, copies of guest sign in sheets, bank statements, credit card documents and all expenditure receipts.

**Q. Where can I get forms?**

**A.** To obtain forms, you may access our web site at [www.nh.gov/revenue](http://www.nh.gov/revenue) or call the forms line at (603) 271-2192.

**Q. Does a camper have to stay at the campsite for there to be occupancy?**

**A.** No, occupancy is to occupy or have the right to occupy the site/room. If your patron pays for the right to occupy the site, however chooses not to stay at the campsite, it is still considered occupied, as the campground cannot rent the space to another patron/guest.

**Q. Do I have to tax rentals that have already been paid?**

**A.** Any rents collected prior to July 1, 2009 for stays occurring after July 1, 2009 will not be subject to the tax.

**Q. Do I need to tax advanced deposits?**

**A.** Any deposits received prior to July 1, 2009 for stays occurring after July 1, 2009 will not be subject to the tax. However, the remaining payment will be subject to tax when received at the time of the stay.

**Q. Do I tax the advance deposit if the guest does not show?**

**A.** If the campground policy is to keep one night's stay for no shows and the advance deposit amount includes tax, the tax must be remitted to the State.

**Q. How are discounted campsites taxed?**

**A.** Only the amount received should be taxed. For example, if a camper has a Good Sam discount, or similar discount, the discount is applied and the remaining amount is taxed.

**Q. Are visitor fees or other miscellaneous fees subject to the Meals and Rentals Tax?**

**A.** A day visitor fee is not subject to the tax, nor would other miscellaneous fees not normally included in the rental fee be subject to tax. Miscellaneous fees might be boat launch fees, bike fees, or kayak rental fees. However, a fee charged for a guest staying overnight would be subject to the Meals

and Rentals Tax.

Example 1: Sue and Sam Smith are camping at Kevin's Campground. Sue Smith's parents decide to visit for the day and pay a \$10 day visitor's rate. However, as the evening progresses Sue Smith's parents decide to stay overnight (as allowed by the camper's agreement/rule) and are required to pay an additional \$3 to stay the night. The \$13 fee would be subject to the Meals and Rentals tax. The \$13 is the fee Sue Smith's parents would have had to pay if they had originally stated they were staying overnight.

Example 2: Sue and Sam Smith are camping at Missy's Marvelous Campground. Sue Smith's parents decide to visit for the day and pay a \$10 day visitor's fee. However, as the evening progresses Sue Smith's parents decide to stay overnight. The campground does not charge an additional overnight fee as the number of adults allowed on the site does not exceed the camper's agreement/rules. The \$10 day fee would not be subject to the Meals and Rentals tax.

**Q. Are utilities fees including but not limited to water, electric, cable, internet, and dumping fees taxable?**

**A.** All fees customarily associated with the site rental are subject to the Meals and Rentals tax.

**Q. What if the campsite is deeded to the tenant?**

**A.** If the tenant actually owns the campsite by deed, no tax is to be collected.

**Q. What if my business is only open for part of the year?**

**A.** You may elect to file as a seasonal filer by indicating on your Meals and Rentals Tax application (Form CD-3, Line 17) the months that your business is open.

**Q. Are Seasonal Rentals Taxable?**

**A.** All rentals are taxable unless the stay exceeds 185 consecutive days. Please note that any 6 consecutive months on the calendar do not equal 185 consecutive days. If the person/persons renting the site should leave prior to the 185th consecutive days, meals and rentals tax based on the daily rate would be due for the number of days the guest stayed. Tax is to be collected and remitted to the State