

Transient Lodging Revenue Types			
Revenue Activity (Note 1)	Definition	Subject to the Combined Transient Lodging Tax?	Reportable as Gross Revenue (Separate License Required)?
All activities meeting the definition of rent <b>HMC</b>	Rent	Yes	No
Exempt rent <b>HMC (Note 2)</b>	Rent	No	No
Access Fee (mandatory with room rental)	Rent	Yes	No
Accommodation Fee (mandatory with room rental)	Rent	Yes	No
Additional Guest Charge	Rent	Yes	No
Amenity Fee (mandatory with room rental)	Rent	Yes	No
Attrition Fee	Rent	Yes	No
Cancellation Fee	Rent	Yes	No
Cleaning Fee (Includes charges for smoking in non-smoking room)	Rent	Yes	No
Concierge Fee	Non-rent	No	Yes
Copy Charge	Non-rent	No	Yes
Damage Fee (Repair &/or replacement of property &/or fixtures only)	Non-rent	No	Yes
Dry Cleaning/Laundry (personal items not related to room)	Non-rent	No	Yes
Early Check-In Fee	Rent	Yes	No
Early Departure Fee	Rent	Yes	No
Equipment Rental - Not In Room	Non-rent	No	Yes
Equipment/Furniture/Appliance Rental – In Room (Microwave, portable refrigerator, cot, crib, rollaway, etc.)	Rent	Yes	No
Facility Fee (mandatory with room rental)	Rent	Yes	No
Fax Sending/Receiving	Non-rent	No	Yes
Forfeited Deposit on Rent items	Rent	Yes	No
Forfeited Deposit on Non-Rent items	Non-rent	No	Yes
Front Desk Fee (mandatory with room rental)	Rent	Yes	No
Grocery Delivery Service	Non-rent	No	Yes
Ground Transportation/Transfer	Non-rent	No	Yes
Internet Access Fee (not mandatory with room rental)	Non-rent	No	Yes
Late Arrival Fee	Rent	Yes	No
Late Check Out Fee	Rent	Yes	No
Late Payment Fee	Non-rent	No	Yes
Linen Fee	Rent	Yes	No
Lockout/lost key charge	Non-rent	No	Yes
Meeting Room Rental	Non-rent	No	Yes
Mini Bar Item Charge (Note 3)	Non-rent	No	Yes
No-Show Fee	Rent	Yes	No
Non-refundable Deposit (mandatory with room rental)	Rent	Yes	No
Parking Fee	Non-rent	No	Yes
Payment Processing Fee	Rent	Yes	No
Pet Fee (includes non-refundable deposit, cleaning fee, etc.)	Rent	Yes	No
Prepaid Calling Card, Sale of	Non-rent	No	Yes
Reimbursement received under frequent guest incentive or rewards program	Rent	Yes	No
Rent included as part of a package	Rent	Yes	No
Reservation Change Fee	Rent	Yes	No
Reservation Fee	Rent	Yes	No
Room Deposit – Non Refundable	Rent	Yes	No
Room Preparation Fee	Rent	Yes	No
Safe Rental – In Room	Rent	Yes	No
Safe Rental - Not in Room	Non-rent	No	Yes
Shipping Charge (FedEx, etc.)	Non-rent	No	Yes
Sundry Items, Sale of	Non-rent	No	Yes
Telephone Activation Charge (mandatory with room rental)	Rent	Yes	No
Telephone Charges based on usage (not mandatory with room rental)	Non-rent	No	Yes
Tickets Sales - Admissions	Non-rent	No	Yes
Tips (mandatory with room rental)	Rent	Yes	No
Tips for Staff (voluntary not listed in invoice)	Non- Revenue	No	No
Utility Surcharge	Rent	Yes	No
Vending Machine Sales	Non-rent	No	Yes
Video/Movie/Pay-per-view Charges	Non-rent	No	Yes

See Notes on Reverse Side >>

**Note 1** - All of the revenues listed on this chart could be charged to guests who are subject to the combined transient lodging tax or to guests who are exempt from the combined transient lodging tax. Therefore, while the chart indicates that the charge would be subject to the combined transient lodging tax, if the guest meets the definition for exemption, the charge would not be subject to the combined transient lodging tax. **Failure to segregate** taxable rental revenue from exempt rental revenue, however, could result in the entire amount being subject to the combined transient lodging tax. Transient lodging operators are cautioned, therefore, against recording various types of rent in single G/L accounts without making a distinction between taxable and exempt revenue entries. For instance “pet fees” may be collected from exempt guests as well as taxable guests. Separate G/L accounts should be used to record taxable pet fees and exempt pet fees. Use of a single G/L account could result in the total “pet fee” revenue being subject to the tax.

**Note 2** - No transient lodging tax is required on items meeting the definition for exemption in accordance with Henderson Municipal Code 4.48.040. However, transient lodging operators are required to separately account for and report all exemptions from the transient lodging tax on their Combined Transient Lodging Tax Return. Failure to retain proper supporting documentation establishing the validity of an exemption will result in the exemption being disallowed and the combined transient lodging tax becoming due on the transaction.

**Note 3** - Liquor sold in a mini-bar requires a separate liquor license