

**ADMINISTRATIVE GUIDELINES**  
**RESIDENTIAL RENTALS**  
**Procedure 420**

- 20) Residential rentals other than rentals to transients who occupy or rent a suite, room or rooms in a hotel-motel for fewer than 30 consecutive days for the purpose of habitation.

CBJ 69.05.040 (20) exempts non-transient residential rentals from sales tax. In addition, property owners whose sole business activity is the rental of residential units are relieved of the sales tax reporting requirements.

Sales tax is due at the rate of 5% on all non-exempt rent paid to you for the right to use or occupy your residential real property. The following are examples of residential real property rentals that are subject to sales tax:

- hotel/motel rooms
- rooming houses
- apartments/condos
- R.V./trailer camps

Sales tax is not due on residential real property rentals if leased for longer than thirty days or, in the absence of a written lease agreement, when a person has continuously resided at any one taxable place of residence for more than 30 days.

Sales Tax is due on the following services provided:

Coin-op laundry services  
Vending machine sales