

# Minnesota Department of Revenue

## Revenue Notice # 17-08: Sales and Use Tax – Admissions - Taxation of Room Rentals

### Introduction

This Revenue Notice clarifies the Department's position on the taxation of room rentals under *Minnesota Statutes* section 297A.61, subdivision 3(g)(1).

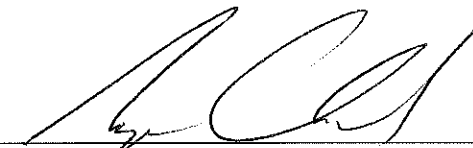
### Department Position

The sale of the privilege of admission to places of amusement, recreational areas, and athletic events is taxable under *Minnesota Statutes* section 297A.61, subdivision 3(g)(1).

When a seller rents a room located within a place of amusement, a recreational area or an athletic event:

- The room-rental charge is taxable as the sale of the privilege of admission if the sale includes – or requires the separate purchase of – the privilege of admission to these areas.
- The room-rental charge is not taxable if the sale does not provide the customer with the privilege of admission – or require the customer to purchase – the privilege of admission to these areas.

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Ryan Church, Deputy Commissioner