**Opinion Letter**

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| **Letter Number:** | **O-1999-021** |

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| **Tax Type:** | **Kansas Retailers' Sales Tax** |
| **Brief Description:** | **Hotel rooms rented for more than 28 consecutive days by a single business.** |
| **Keywords:** |  |
| **Approval Date:** | **12/21/1999** |

**Body:**

Office of Policy & Research  
  
  
December 21, 1999

XXXX  
XXXX  
XXXX

RE: Your letter of December 8, 1999

Dear XXXX:  
  
Thank you for your letter that we received earlier this month. In it, you ask for a ruling that hotel rooms rented for more than 28 consecutive days by a single business are exempt from sales tax. Please be advised that this is not the law. Such hotel room rentals are not exempt from Kansas sales tax. While there had been an exemption for such long term rentals, the exemption was repealed in 1992. The strike-throughs in the 1992 session laws show the repeal:

(g) the gross receipts from the service of renting room by hotels, as defined by K.S.A. 36-501 and amendments thereto, except such tax shall not apply where a room is rented by an individual, firm, association or corporation for a period of more than 28 consecutive days; *1992 Kan. Session Laws. Ch. 280, Sec. 59.*

This means that companies have not been exempt from paying sales tax on their long term hotel room rentals since 1992. Accordingly, hotels and motels should charge state and local sales tax on hotel sleeping room rentals regardless of the length of the stay.  
  
Please note that the 28 day rule in still in place for transient guest tax. *See K.S.A. 1998 Supp. 12-1692, and K.S.A. 1998 Supp. 12-1696.* These statutes provide: “‘Transient guest’ means any person who occupies a room in a hotel, motel or tourist court for not more than 28 consecutive days.” These statutes make long term rentals exempt from transient guest tax but subject to Kansas state and local sales tax.  
  
I hope this letter answers your questions and adequately explains the law. If not, please call me to discuss this matter further.

Sincerely,  
  
  
  
Thomas E. Hatten

Attorney/Policy & Research  
  
  
**Date Composed: 04/11/2000 Date Modified: 10/10/2001**