



## Pulaski County Tourism Bureau

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### VACATION HOME TAX FACTS

This information is to ensure that you are collecting the correct Transient Guest Tax for your vacation home and properly remitting them. Transient Guest Tax is often referred to as; as Lodging, Occupancy or Tourism tax. Pulaski County Missouri's statute refers to it as Transient Guest Tax. When setting up your vacation home rental information in the online booking platform you must include the Transient Guest Tax, along with other state, county and city taxes required for your property location.

**Q: How much is the Transient Guest Tax for Pulaski County, Missouri?**

**A:** The Tourism Tax is 3% of the room rate charged.

**Q: Doesn't AirBNB, VRBO or other reservation platforms collect the Tax?**

**A:** Yes, they collect it and it is sent to YOU. They **DO NOT REMIT OCCUPANCY TAX** to the County Collector's office.

**Q: What if I have a weekly or monthly rate?**

**A:** The Transient Guest Tax would be 3% of the weekly rate.

**Q: Is the Transient Guest Tax 3% of the total bill?**

**A:** No. The tax is 3% of the lodging charge. Incidentals, cleaning fees, etc. are not taxable with the Transient Guest Tax.

**Q: Do groups with tax exemption certificates have to pay the tax?**

**A:** Yes. According to legal standards, the Transient Guest Tax is not a sales tax it is a usage tax. Most exempt groups are exempt from sales tax only.

**Q: Are Emergency service organizations exempt from paying the tax?**

**A:** ONLY nongovernmental agencies, (Red Cross) that are **congressionally mandated** to provide disaster relief services. *67.1020 Aug 2013*

**Q: What about military personnel with official orders?**

**A:** Military personnel also are required to pay the Transient Guest Tax. Missouri State Statute RSMO 144 includes state and federal agencies, departments and municipalities required to pay the transient guest tax.

**Q: Who is exempt from paying the tax?**

**A:** Only an **individual** that stays **more than ninety days in a calendar quarter**, (Jan – Mar, Apr – Jun, Jul-Sep, Oct-Dec) is exempt from paying the tax. If a company has the reservation, but different people stay, the tax must be assessed and collected. *(Aug 2007)*

**Q: When do I pay the tax?**

**A:** Tax payments are due at the Treasurer's office by the 15<sup>th</sup> of each month. If the tax is between \$250.00 per month or less, a tax payment may be made each quarter. April 15<sup>th</sup> for January thru March, July 15<sup>th</sup> for April thru June, October 15<sup>th</sup> for July thru September and January 15<sup>th</sup> for October thru December. Payments are to be remitted to: Pulaski County Collector, 301 E. Historic 66, Waynesville, Mo 65583.

**Q: What if I don't pay by the 15<sup>th</sup> of the month?**

**A:** 1.5% interest may be accrued per month for the amount that is overdue. Accounts that are determined to be delinquent will have a lien placed against the property until the account is paid in full. Extended delinquency will result in legal proceedings which may include closure and/or forfeiture of the property.

**Q: What is my State, County and City tax rate?**

**A:** Go to <https://dor.mo.gov/taxation/business/tax-types/sales-use/>. Be sure to adjust your tax rate if a ballot measure is passed that affects the tax rate at your property location.