MISCELLANEOUS INFORMATION			
Revenue Description	**Taxable Yes or No**	**Tax Type**	**Additional Comments**
Franchise/Management Revenue			
1. Management Fees	No	Sales	Management fees and services are not taxable, unless in conjunction with the sale of a taxable item.
2. Franchise Fees	No	Sales	Fees paid for a franchise (e.g., hotel, restaurant) are not taxable.
3. Marketing Fees	No	Sales	
4. Reservation Fees	Yes	Hotel Occupancy	All charges for services directly related to room occupancy, except personal services, are taxable.
5. Reimbursement of expenses at cost	No	Sales	Charges incurred by the hotel that are identified on an invoice or folio as a "reimbursement" are not subject to tax. Reimbursements include tax paid, if any.
6. Travel agent commission reimbursement	No	Sales	Commissions are not taxable.
Miscellaneous			
5. Are US postmarks acceptable as timely filings?	N/A	Sales, Hotel Occupancy, and Mixed Beverage	Yes, returns should be filed or postmarked on or before the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date.
6. Is a business license required for the management company?	No*	Sales and Hotel Occupancy	There is no management company license; *but a company that manages a hotel would need to register to collect and pay hotel and other taxes, as required.
7. Are local taxes subject to state taxes?	No	Sales	