

Missouri Department of Revenue
Taxation Division
301 West High Street
PO Box 1629
Jefferson City, MO 65105-1629

MISSOURI DEPARTMENT OF
REVENUE
Telephone: (573)522-4989
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December 17, 2024

ABC Campground
1234 Address Street
City Name, MO 12345

Dear Business Owner:

This letter is a courtesy reminder of the sales and use tax statute applicable to Recreational Vehicle (RV) parks/campgrounds. Missouri Statute § 144.020.1(2) imposes a tax on “the amount paid for admission and seating accommodations, or fees paid to, or in any place of amusement, entertainment or recreation, games and athletic events, except amounts paid for any instructional class[.]” While this statute has been in effect for many years, you may not have been aware of its implications on your business.

There are some activities at RV parks that may result in RV charges being classified as fees paid into a “place of amusement, entertainment, or recreation.” This classification would make RV charges taxable. A larger number of these activities make it more likely that RV charges are taxable. These activities include, but are not limited to:

- Tent camping activities;
- Fishing;
- Hiking;
- Boating;
- Cabin rentals; and
- Restaurant/food service

This area of the law is complex and the activities at each RV park are unique. Please consult with your tax advisor, if necessary, and review the activities and revenue streams occurring at your business to determine whether your business may qualify as a “place of amusement, entertainment, or recreation.” If the activities you offer qualify your business as a “place of amusement, entertainment or recreation”, you should apply sales tax to the RV charges and remit the sales tax accordingly. We are prepared to assist businesses with tax inquiries, and you may contact us regarding your specific situation by calling (573) 522-4989. If the determination is made that your business is a “place of amusement, entertainment, or recreation,” all RV/tent camping charges are taxable per 144.020.1(2), including both short-term and long-term stays. Please note, there is no permanent resident exemption for these types of activities. Per 12 CSR10-110.220, the permanent resident exemption is reserved for hotels and motels.

If you haven’t already done so, please take this opportunity to register your business today by downloading Form 2643 at <https://dor.mo.gov/forms/2643.pdf> or visiting our website at <https://dor.mo.gov/registerbusiness/>. You may also contact us at (573) 751-5860 for additional information or assistance. We are seeking to help you maintain and grow your business while complying with state tax laws. We look forward to working with you and thank you for your time.

Sincerely,

Taxation Division