

701—26.58(422) Campgrounds. On and after July 1, 1985, the gross receipts from “campgrounds” are subject to tax. A “campground” is any location at which sites are provided for persons to place their own temporary shelter, such as a tent, travel trailer or motor home. Excluded from this characterization of “campground” is any hunting, fishing or other type of camp at which accommodations are provided in cabins or other permanent structures. The gross receipts from the operation of these camps were taxable prior to July 1, 1985, and remain taxable after that date. See rule 701—18.40(422,423). The gross receipts from the use of a site at a campground are subject to tax even if rented by the same person for a period of more than 31 consecutive days.

Included within the meaning of “gross receipts” from the services of a campground are any mandatory or optional charges imposed on persons using a site on the campground. These include, but are not limited to, campground entry fees, electric, water and sewer fees, fees for the use of swimming pools or showers, and fees for the privilege of keeping extra persons or extra vehicles at the campsite. The gross receipts from the use of any state park as a campground are subject to tax. The gross receipts from the use of any county or municipal park as a campground are exempt from tax.

Excluded from this characterization of the gross receipts from a campground are any charges to persons who are not residing on a site at the campground and who are, therefore, not camping there. Charges to such persons for the use of picnic areas, swimming pools, hiking trails or hayrides are not the gross receipts from a campground, but are the gross receipts from “commercial recreation” which are subject to tax and were subject to tax prior to July 1, 1985. See rule 701—26.24(422). Fees charged which allow entry for a vehicle to any state, county or municipal park (commonly called “park user fees”) shall not be subject to tax.

See rule 701—18.43(422,423) for an exemption for written contracts in effect on April 1, 1985.

This rule is intended to implement Iowa Code subsection 423.43(11).