



LODGING RENTALS

All lodging rentals that are for a period of less than 30 days are subject to state and local taxes, regardless of whether you rent the property yourself or through an online rental service. Lodging rentals include renting a home or a room in your home. If you are not collecting tax or are renting rooms through an online service that doesn't collect the tax, you must [register for a sales and use tax permit](#).

Additional guidance can be found on our in the [Hotels & Motels Guideline](#). If you have questions, you can contact the Registration Section at 701-328-1241 or taxregistration@nd.gov.