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**New publication provides tax guidance on lodging, vacation rentals**  
*Gross Receipts Tax applies to rentals and listing services*

SANTA FE—The Taxation and Revenue Department has published a new tax bulletin providing gross receipts tax guidance for companies that facilitate lodgings, accommodations and vacation rentals, and for the owners of those properties.

Generally, companies that facilitate such rentals, known as “marketplace providers,” are required to pay gross receipts tax on the receipts for both the rental as well as their service fee. The property owner also reports the receipts for the rental but may deduct those receipts if the tax is being remitted to the Department by the marketplace provider.

A more detailed explanation, and pertinent examples, are available in the new publication, [Tax Bulletin 200.37](#). The bulletin is available in the “publications” folder on the Forms & Publications page at [tax.newmexico.gov](http://tax.newmexico.gov).

“The travel industry has undergone tremendous change in recent years, with many new players. We hope this new publication will help everyone understand their gross receipts tax obligations and make it easier for them to comply,” said Taxation and Revenue Secretary Stephanie Schardin Clarke.

“I appreciate the efforts of the Department of Taxation and Revenue in working with us to provide clarity regarding gross receipts tax and marketplace providers should help bring about more fairness to New Mexico’s lodging sector,” Tourism Secretary Jen Paul Schroer said.

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*The Taxation and Revenue Department serves the State of New Mexico by providing fair and efficient tax and motor vehicle services. It administers more than 35 tax programs and distributes revenue to the State and to local and tribal governments throughout New Mexico.*

*The Department strives to reduce taxpayer burden through clearer communication, statutes, regulations, forms, correspondence and instructions.*

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