

The 30-Day Lodging Tax Exemption

A Compliance Brief for Extended-Stay Housing Operators

44 of 47 states that impose lodging or sales tax on short-term stays exempt occupancies of 30 or more consecutive days.

National Overview

Most U.S. states with a lodging or occupancy tax provide an exemption for guests who stay 30 or more consecutive days. This exemption recognizes that extended stays are more akin to residential tenancy than transient lodging. Operators of workforce housing, crew quarters, and extended-stay properties can leverage this rule to reduce costs for long-term guests and remain competitive with apartment-style alternatives.

SELECTED STATE COMPARISON

State	Tax Rate	30-Day Exemption	Notes
Nebraska	5.5% + 1%	Yes (30+ days)	Neb. Rev. Stat. § 77-2701.16
Texas	6%	Yes (30+ days)	Hotel Occupancy Tax exemption
Colorado	2.9% + local	Yes (30+ days)	Varies by county/city
California	varies	Yes (30+ days)	TOT; varies by jurisdiction
Washington	varies	Yes (30+ days)	State + local combined
Tennessee	7%	Yes (30+ days)	Sales tax on lodging
Connecticut	15%	Yes (30+ days)	Room occupancy tax
Florida	6% + local	Yes (30+ days)	Tourist Development Tax
NH / OR / MT	N/A	No lodging tax	No state sales/lodging tax

Nebraska: The Specific Rule

Neb. Rev. Stat. § 77-2701.16

Nebraska imposes a 5.5% state sales tax plus a 1% county lodging tax on short-term room rentals. Under Nebraska Revised Statute § 77-2701.16, any rental of sleeping accommodations for a period of 30 or more consecutive days is exempt from both taxes. This applies to hotels, motels, vacation rentals, and similar facilities.

For workforce housing operators, this creates a clear planning opportunity: guests who commit to 30-day stays avoid the 6.5% combined tax load entirely. On a monthly lodging bill of \$1,400-\$2,100 for crew housing, that represents \$91-\$136 in tax savings per person, per month. For a crew of 10 on a 60-day project, total savings can reach \$1,820-\$2,730.

Estimated Savings Per 30-Day Stay (crew of 10):

\$1,820 - \$2,730 in lodging tax eliminated

Compliance Checklist

- v Written Stay Agreement**
Document the 30-day commitment in a signed rental agreement before check-in.
- v Continuous Occupancy**
Guest must occupy the same unit or room without interruption for the full 30 days.
- v Exempt Rate on Folio**
Your PMS or invoicing system must show the tax-exempt rate for qualifying stays.
- v Nebraska Sales Tax Exemption Certificate**
Retain a completed Form 13 (Nebraska Resale or Exempt Sale Certificate) on file.
- v County Lodging Tax Filing**
File monthly or quarterly returns even for exempt periods; show \$0 tax collected.
- v Audit-Ready Records**
Keep signed agreements, payment records, and folio printouts for at least 5 years.

Have questions about qualifying a project?

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