



State of Vermont
PERMIT AND LICENSE INFORMATION

MEALS AND ROOMS TAX

**SUMMARY
DESCRIPTION
OF PERMIT**

Provides authority to make sales of taxable meals and beverages and rental of taxable rooms in Vermont and establishes Vermont Business Tax Account to report and remit the tax. A license must be obtained before conducting business. Go to www.vtsosonline.com/online. Use this site if you've already registered your business--just log in to your account.

All taxpayers should file returns and pay meals and rooms tax due using myVTax, a free and secure online filing site at [https://myvtax.vermont.gov/ /](https://myvtax.vermont.gov/)

**EXAMPLE OF
ACTIVITY**

Operation of restaurant, catering, bar business, or vending machine that dispenses food or beverages
Operation of hotel, motel, bed & breakfast
Operation of retail store making taxable meal sale
Rental of cottages, camps, condos if rented for more than 15 days per year (note that the first 14 days are also taxable)

**CRITERIA FOR
JURISDICTION**

The meals and rooms tax is paid when purchasing meals or alcoholic beverages served in bars and restaurants, and when renting a room. Businesses must collect meals and rooms tax from their customers on the purchase price at the appropriate rate and remit the tax to the Vermont Department of Taxes.

**INFORMATION
REQUIRED**

(1) Name, mailing address, and social security number of all owners, (2) Federal identification number assigned by IRS, (3) Date business first became subject to meals and rooms tax, (4) Estimate of quarterly tax to be collected

WEB ADDRESS

<http://tax.vermont.gov/business-and-corp/meals-and-rooms-tax>

**APPLICATION
TIMEFRAME**

Up to two weeks

**ADMINISTERING
AGENCY**

DEPARTMENT OF TAXES
<p>CONTACT: Business Tax Section Phone: 802-828-2551 FAX: 802-828-5787 Email: tax.business@vermont.gov</p> <p>ADDRESS: 133 State Street Montpelier, VT 05633</p>

AUTHORITY

Title 32 V.S.A. Chapter 225

**APPEAL
PROCESS**

Any aggrieved taxpayer may within sixty days, appeal in writing a determination by the commissioner concerning a notice of deficiency or an assessment of penalty or interest.