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2020 HVS LODGING TAX REPORT - USA

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While prior HVS annual lodging tax studies have looked back on tax rates and revenues across the United States, this ninth annual Lodging Tax Study also looks forward and assesses the impact of the COVID-19 pandemic. This analysis of 25 major US markets illustrates the depth of the impact on the hospitality industry and projects a pattern of recovery over the next few years. HVS also provides historical data on tax rates and the collection and distribution of revenue from lodging taxes levied in all 50 States and the 150 largest US cities.

Introduction

The COVID-19 pandemic has dealt a bigger blow to the lodging tax revenue stream than any previous event of economic dislocation in US history. Lodging taxes provide a critical source of support for the convention and tourism industries. Lodging tax revenues fund debt service for the construction of convention centers, arenas, and other public assembly facilities. This revenue source provides a large share of the funding for destination marketing organizations (“DMOs”) and covers the operating deficits of convention center venues.

The complete picture of how the COVID-19 pandemic impacted the tourism industry will not be completely understood until after the discovery of an effective vaccine or some other mitigation. Furthermore, the economic fallout from the pandemic is likely to last for years. This report provides HVS’ updated forecast for the impact of COVID-19 on lodging tax revenues based on currently available data and on assumptions about the pattern of recovery.

COVID-19 Impact on the Lodging Industry

The hospitality and tourism industries have proven to be the most vulnerable of industries to the COVID-19 pandemic with percentages of revenue losses far exceeding that of the overall economy. The Bureau of Economic Analysis showed a 31.7% decline in real GDP during the second quarter of 2020.¹ The Congressional Budget Office projects annual GDP growth for real GDP to fall by 5.6% in 2020.² By comparison, projections of travel industry losses are greater than overall decreases in GDP. An Oxford Economics study from April 2020 projected an 81% loss in travel industry revenue in April and May 2020—with losses continuing through the rest of the year—and a decline of 45% of the travel industry’s contribution to US GDP for the year 2020.³ In June 2020, U.S. Travel Association and Tourism Economics revised their forecast to estimate \$505 billion in losses and \$81 billion in lost federal, state, and local taxes by the end of 2020.⁴

Federal aid to the hospitality and tourism industry, thus far, has provided some direct aid to private sector partners and owners of properties affected by the pandemic, primarily through Small Business Administration (“SBA”) loans and grants, but these programs have ended and they did not cover the extreme industry-wide financial losses. As of this writing, an agreement on additional stimulous legislation remains stalled. The U.S. Travel Association, in tandem with Tourism Economics, projects cumulative losses

1 “Gross Domestic Product, 2nd Quarter 2020 (Second Estimate); Corporate Profits, 2nd Quarter 2020 (Preliminary Estimate),” Bureau of Economic Analysis, August 27, 2020. (bea.gov)

2 Phill Swagel, “CBO’s Current Projections of Output, Employment, and Interest Rates and a Preliminary Look at Federal Deficits for 2020 and 2021,” Congressional Budget Office, April 24, 2020. (cbo.gov)

3 “The Impact of COVID-19 on the United States Travel Economy,” Oxford Economics, April 15, 2020. (ustravel.org)

4 “COVID-19 Travel Industry Research,” U.S. Travel Association, September 10, 2020. (ustravel.org)

since the beginning of March totaling \$360 billion for the travel industry.⁵ Estimates of the quantifiable effect of COVID-19 on the industry vary; however, the common thread of these projections show an industry at risk. The federal government provided roughly \$274 billion in aid to state and local governments in the CARES Act.⁶ But most of that aid was directed at paying for COVID-19 pandemic response and could not be used for revenue replacement. As of this writing, there has been no legislative progress on an economic relief package and it appears unlikely that an any such legislation will be approved until well after the US election.

Lodging Tax Loss Forecast

We combined data on lodging tax collections with projections of the performance of hotel markets in 25 major US cities. Before the onset of the crisis, during fiscal year 2019, 25 major US markets generated approximately \$3.7 billion in lodging tax revenue as shown in the figure below.

Lodging Tax Revenues in 25 U.S. Markets

City	\$ Millions	
	2018	2019
New York City	\$606.7	\$634.0
San Francisco-San Mateo	382.2	408.3
Los Angeles-Long Beach	390.4	387.1
Washington D.C.	328.0	345.7
Orlando	272.3	282.5
San Diego	231.9	250.9
Anaheim-Santa Ana	164.2	171.4
Denver	120.1	134.0
Chicago	130.4	133.7
Nashville	95.1	107.6
Boston	94.0	100.6
Tampa-St Petersburg	92.0	96.6
Seattle	89.8	92.4
Houston	89.4	86.1
Atlanta	78.4	85.2
Philadelphia	69.5	73.2
Dallas	65.3	67.8
Phoenix	47.1	52.0
Norfolk-Virginia Beach	46.3	48.9
Miami-Hialeah	46.2	47.5
Oahu Island	45.4	45.4
Detroit	28.5	28.0
New Orleans	21.0	21.5
Minneapolis-St. Paul	12.7	13.5
St. Louis	9.3	9.5
Total	3,556.1	3,723.5

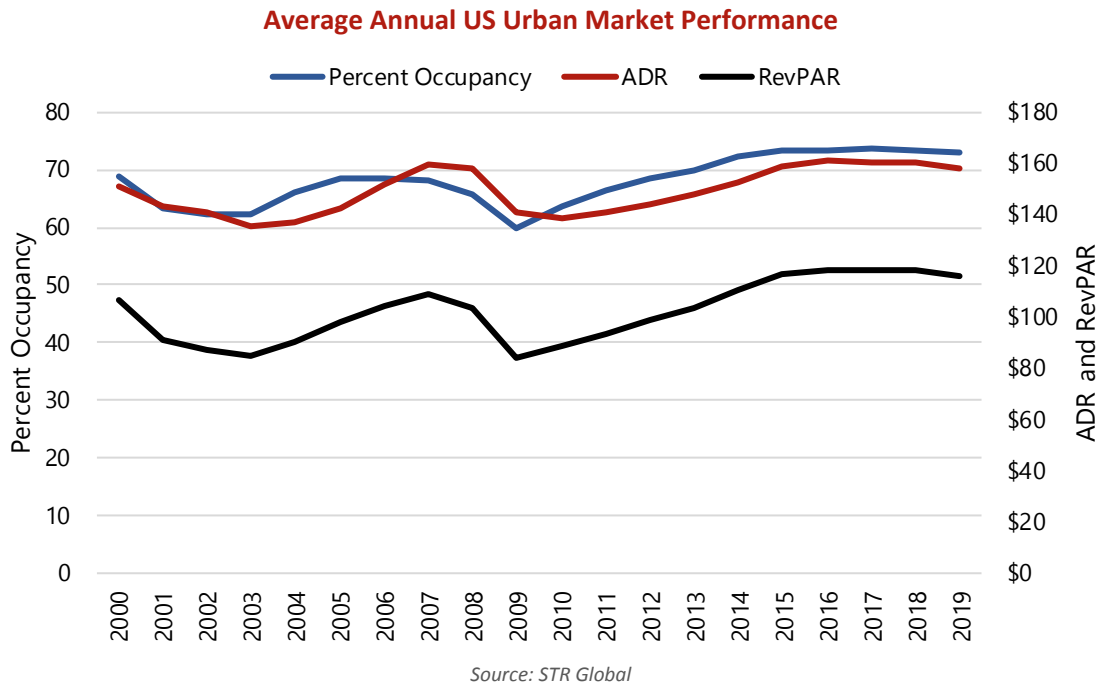
Source: HVS Lodging Tax Study

In a base-case scenario without the pandemic, and based on STR estimates of revenue growth, HVS projects that these 25 markets would have generated nearly \$3.72 billion in lodging tax revenues in 2019.

⁵ "COVID-19 Travel Industry Research," U.S. Travel Association, September 10, 2020. (ustravel.org)

⁶ Jared Walczak, "Designing a State and Local Government Relief Package," Tax Foundation, May 12, 2020. (taxfoundation.org)

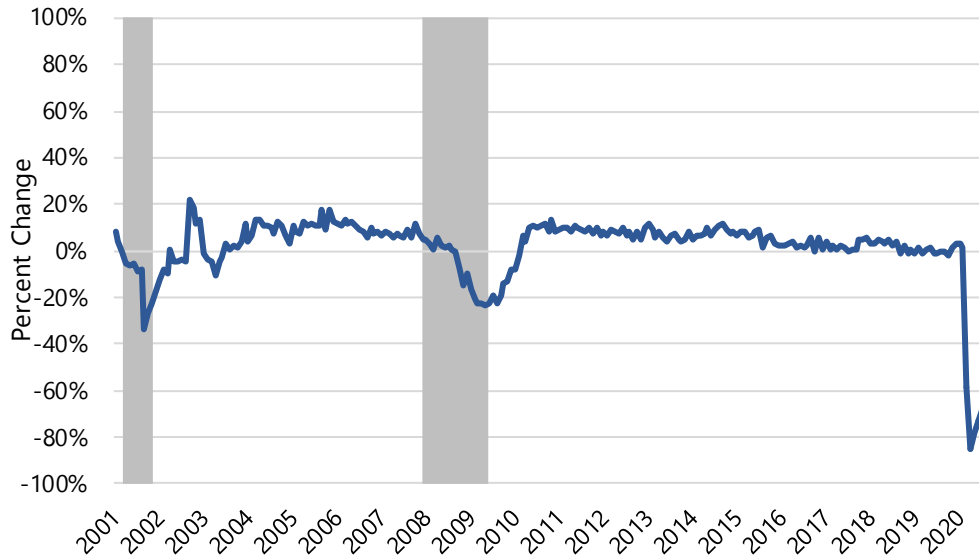
The performance of the 25 markets during prior economic shocks, provides an indication of how the recovery from the COVID-19 pandemic may play out. The figure below shows the average daily room rate (“ADR”), occupancy rate, and revenue per available room (“RevPAR”) for the major US markets from 2000 to 2019.



RevPAR, the product of average daily room rate and occupancy rate is a standard industry metric that combines the effects of occupancy and average daily room rate changes on hotel revenue performance. Hotel markets show a high degree of volatility during economic downturns, with sudden decreases and gradual recoveries. For example, RevPAR (adjusted for inflation) in the US urban markets reached a low point of \$83.98 in 2009 during the Great Recession but exceeded pre-recession levels by reaching \$110.40 in 2014, a five-year recovery period.

The monthly percent change in RevPAR from the prior year for the US urban markets shown in the figure below demonstrates the patterns of recovery in the aftermath of the 2001 recession and the 2008-09 economic crisis.

Monthly Change in RevPAR from Prior Year (Urban Markets)



Source: STR Global

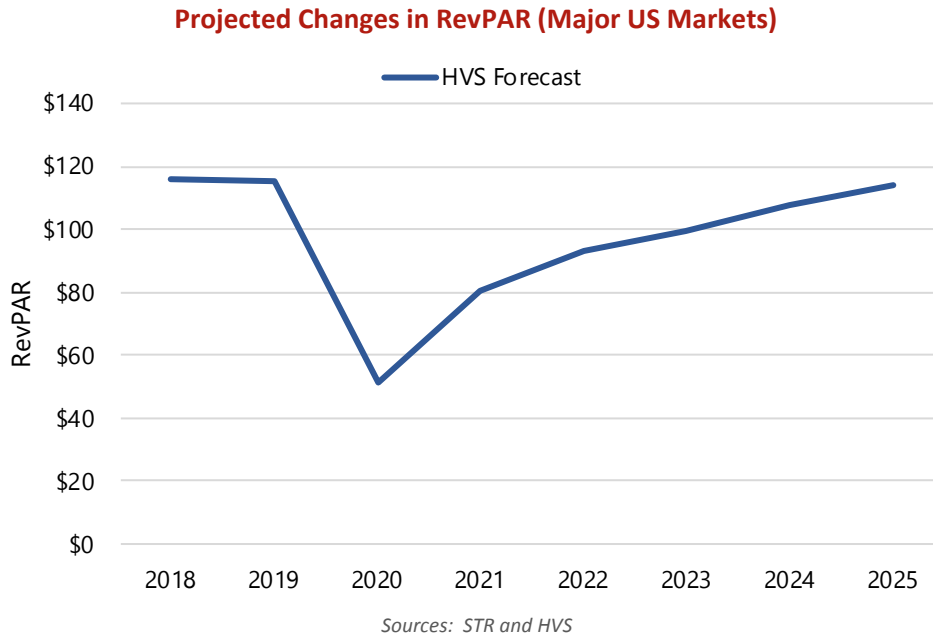
The recovery from the 2001 recession appears V-shaped, a relatively fast rebound from the nadir of the recession. The recovery from the Great Recession was U-shaped, as RevPARs continued to decline at a constant rate for many months before the recovery began. Year-to-date data on the weekly performance of the major urban US markets shows an unprecedented percentage drop in RevPAR.

To address the uncertainty surrounding the path of recovery, HVS relied on the following assumptions for its forecast.

HVS Forecast Assumptions

Pandemic Period	<p>The increased mobility experienced during the summer of 2020 will continue through end of the year. Seasonally adjusted RevPAR will remain flat through the end of the year.</p> <p>The negative health effects of the pandemic will gradually fade through the second quarter of 2021 and seasonally adjusted RevPARs will grow through the second quarter.</p>
Recovery Period	<p>The Recovery Period begins in the third quarter of 2021, with RevPAR gradually rising through the end of the year. 2022 RevPAR estimated as the inflation adjusted annual RevPAR from 2011.</p> <p>The recovery follows a U-Shaped recovery that is modeled as the percent change in RevPAR performance during the Great Recession and its aftermath.</p>

The resulting estimates of RevPAR for the major US markets are shown in the figure below.



Projected Changes in RevPAR Values (Major US Markets)

	2018	2019	2020	2021	2022	2023	2024	2025
Forecasted RevPAR	\$115.98	\$115.76	\$51.14	\$80.77	\$93.52	\$99.42	\$107.83	\$114.27
Percent Change in RevPAR from Prior Year								
Best Case		-0.2%	-55.8%	57.9%	15.8%	6.3%	8.5%	6.0%

Sources: STR (historical) and HVS (projected)

To estimate lodging tax revenues, HVS applied the estimated RevPAR growth rates to lodging tax revenues. These RevPAR growth rates capture the combined changes in room night demand and average daily room rates. HVS also factored in hotel room supply growth. Hotel projects already under construction or in the pipeline may come online during the downturn.

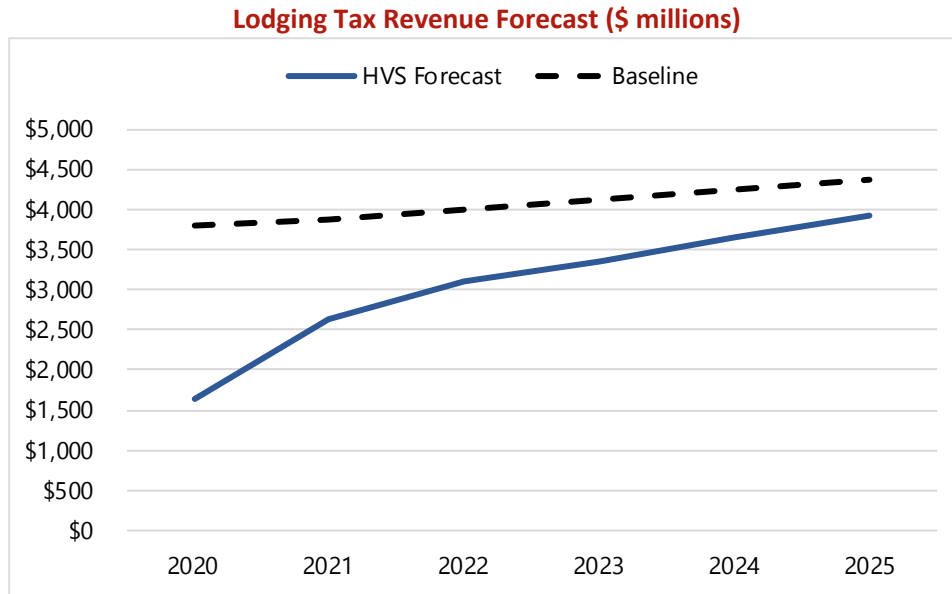
The following tables show the forecasts of lodging tax revenues in the 25 US cities analyzed in this report.

Forecasted Effect on Lodging Tax Revenues

	Base Year	HVS Forecast- Revenue Change (millions)					
	2019	2020	2021	2022	2023	2024	2025
HVS Forecast	\$3,724	\$1,645	\$2,637	\$3,114	\$3,344	\$3,663	\$3,921
Baseline	3,724	3,794	3,882	3,998	4,118	4,241	4,369
Decline from Baseline		(\$2,149)	(\$1,245)	(\$884)	(\$774)	(\$578)	(\$448)
Percent Change (From Prior Year)		-55.83%	60.30%	18.09%	7.39%	9.54%	7.04%

Source: HVS

From 2020 through 2025, lodging tax revenues in the 25 major markets are estimated to fall short of the baseline by approximately \$6.1 billion. The following chart shows the forecast of lodging tax revenues from 2020 to 2025 as compared to the baseline projection of revenues.



Source: HVS

The effect of the COVID-19 pandemic on lodging tax revenue presents serious challenges to DMOs, convention centers, and other public and private agencies that are dependent on this revenue stream. The loss of revenues necessitates remedial actions on the part of federal, state, and local governments.

- Governments may need to refinance debt that is repaid by lodging tax revenues if reserves are insufficient to cover existing debt service obligations.
- Temporary closures of convention centers and reductions of DMO operations may require employee furloughs and other costs cutting measures.
- Cities need to seek replacement revenues to maintain venue operations and to provide ongoing support of their DMOs. The federal government is the only realistic source of replacement revenues because it is the only level of government that possesses the tools to generate the necessary fiscal stimulus. The revenues of state and local governments have been severely reduced and are likely to remain depressed during the recovery period.
- Convention center expansions and other public assembly venue projects may be delayed until alternative revenue sources can be found or lodging tax revenues fully recover.

However long the recovery takes, it is a temporary situation. Cities that emerge from this crisis with a plan of action will be best positioned to take advantage of future growth.

The projections contained in this report are based on information available at the time of this writing. Given rapidly changing circumstances, actual outcomes may be materially different from these forecasts. The HVS forecasts are aggregated for the 25 urban markets included in the study and these projections

should not be applied to any single market. Further and more detailed study would be necessary to project the performance of any individual market.

Our knowledge of the impact of the COVID-19 pandemic on the hospitality industry will continue to evolve as more information becomes available. HVS will monitor the impact on lodging tax revenues and update our analysis as appropriate.

Historical Lodging Tax Overview

Lodging taxes are typically ad valorem taxes (levied as a percentage of value) on short-term⁷ overnight stays at hotels, motels, bed-and-breakfasts and other lodging accommodations. States authorize the imposition of lodging taxes, except in home rule cities.⁸ States may tax lodging as a part of general sales and use tax, a specific lodging tax, or both. For most lodging taxes, state legislation defines the tax base, determines who is exempt from the lodging tax, and establishes collection procedures. States and municipal governments may distribute lodging tax revenues to their general funds, special revenue funds, or to local governments and special districts. Certain state and local governments also impose excise taxes on lodging, at a fixed amount per unit, such as a \$1.00 per night fee for the furnishing of a hotel room.

In certain cities, state and municipal governments have formed special districts to levy additional lodging taxes on hotels located within a defined geographic subset of the city. Different districts within a city may have varying rates of lodging taxes. For example, Sacramento charges a higher special district rate of 3.00% for hotels in Downtown Sacramento and lowers the rate as hotels get further from the downtown area. Revenues from special district assessments frequently support the development of convention centers that generate room revenue for the hotel properties located in the district.

From a political perspective, lodging taxes may be easier to impose than other taxes because visitors that use lodging accommodations are not constituents of the local municipalities. Typically, hotel operators collect the tax from guests and receive a small administrative fee of one or two percent of collections.

While the legal incidence of the tax may fall on the consumer, the economic burden of the lodging tax is shared by both providers of lodging accommodations and their guests. The lodging market is competitive, and in a competitive market, the tax burden is shared between buyer and seller. A lodging tax raises the price of lodging accommodations. Depending on the elasticity of the supply and demand for lodging, the hotel manager may not be able to increase rates by the full amount of the tax. Since the elasticity of supply and demand changes depending on market conditions, the true incidence of a lodging tax varies as market conditions change. This study makes no attempt to estimate the economic incidence of lodging taxes.

Hotel owners are often willing to cooperate with local governments to impose lodging taxes dedicated to tourism promotion and convention center construction. For hotel owners, tourist-oriented public facilities and advertising serve as drivers of room demand. All of the hotels in a given market can benefit from programs that bring tourists and convention attendees to a city. Sponsoring these types of programs would be prohibitively expensive for any individual hotel. In the case of convention centers funded by a lodging tax, the hotels and individuals who benefit from the center pay for its construction and maintenance. Municipalities seek to benefit from visitor spending and the associated tax revenue that convention centers

⁷Typically defined in ordinances as being fewer than thirty days.

⁸ Home rule cities are cities that have their own taxing authority, have adopted home rule charter for their self-governance, and are not limited to exercising only those powers that the state expressly grants to them.

generate. Through the imposition of lodging taxes, those who benefit pay for advertising, marketing and sales efforts funded by lodging tax revenue.

Some states, particularly those with large tourism industries, prevent municipalities from depositing hotel tax revenue into their general funds. For example, Florida allows only a series of special purpose taxes for tourist development. Texas requires that local transient occupancy taxes fund convention center development or tourism promotion.

Since the 1970's, lodging taxes have become commonplace across the country. Of the 150 largest U.S. cities examined in this study, more than 120 impose a dedicated tax, and all of them collect some form of taxation on hotel room revenue. In small suburban cities and major tourist destinations alike, lodging taxes have become an important source of funding for economic development initiatives. This study attempts to survey hotel tax implementation across the country to provide information for those who wish to compare the structure and revenue capacity of lodging taxes in a diverse set of markets.

Methodology

HVS's nationwide study examined lodging taxes levied at the state and local level for the 150 most populous United States cities. HVS used data sources deemed to be reliable, including the following: comprehensive annual financial reports, annual adopted budgets, municipal codes, revenue reports, media sources, and interviews with government finance officials to determine the rate, collection, and distribution of lodging taxes at the state, county, city, and special district levels. In most cases, annual revenue figures were drawn from consistent sources year over year. All lodging tax rates, revenues, and distributions are reported in nominal dollars unless otherwise noted.

Local Rate Changes

State, county, and local governments passed into law a number of rate changes that took effect during or immediately following fiscal year 2019. Recent changes in lodging taxes in cities include the following:

Changes for Fiscal Year 2019

Location	Effective Date	Description of Change
State Rate Changes		
Louisiana	1-Jul-18	The state sales tax rate decreased from 5% to 4.45%.
Utah	1-Apr-19	The state sales tax rate increased from 4.7% to 4.85%
County Rate Changes		
Hillsborough County, FL	1-Jan-19	Imposes both a School Capital Outlay Surtax of 0.5% and a Charter County and Regional Transportation System Surtax of 1%.
Hillsborough County, FL	1-Aug-19	The Local Option Tourist Development Tax increased from 5% to 6%
Lee County, FL	1-Jan-19	Imposes a School Capital Outlay Surtax of 0.5%.
St. Lucie County, FL	1-Jan-19	Imposes a Local Government Infrastructure Surtax of 0.5%.
Broward County, FL	1-Jan-19	Imposes a Charter County and Regional Transportation System Surtax of 1%.
Lubbock County, TX	1-Jul-19	Lubbock County imposes a 2% hotel occupancy tax to fund the planning and construction of a multipurpose arena "Venue Project."
Salt Lake County, UT	1-Oct-18	Imposes a County Option Highway and Public Transit Tax of 0.25%
Allen County, IN	1-Nov-19	The County Inkeeper's Tax increased from 7% to 8%.
City Rate Changes		
City of Baton Rouge, LA	1-Apr-19	The City Sales Tax rate increased from 5% to 5.5%.
Mesa, AZ	1-Mar-19	The Transaction Privilege Tax increased from 1.75% to 2%.
Scottsdale, AZ	1-Feb-19	The Transaction Privilege Tax increased from 1.65% to 1.75% and the Use Tax rate increased from 1.45% to 1.55%.
District of Columbia	1-Oct-18	The Hotel/Transient Accommodations Tax increased from 14.8% to 14.95%.
Norfolk, VA	1-Jul-18	The Norfolk Lodging Excise Tax increased from \$2 to \$3.
San Jose, CA	1-Jul-18	The San Jose Hotel Business Improvement District was re-established, assessing a \$1 to \$2.50 excise tax
Huntington Beach, CA	1-Feb-19	The Tourism Business Improvement District assessment increased from 3% to 4%.
Oceanside, CA	1-Jul-19	The OTMD Assessment increased from 1.5% to 2.5%.
New Orleans, LA	1-Jul-19	The Hotel/Motel Tax Rate increases from 4% to 5%.
Baltimore, MD	1-Dec-19	Imposed a Tourism Improvement District tax of 2%
Lincoln, NE	1-Oct-19	The Sales Tax increased from 5.5% to 5.75%
Austin, TX	1-Aug-19	The City of Austin Municipal Hotel Occupancy Tax Increased from 7% to 9%.
Boston, MA	1-Jul-19	The Room Tax increased from 6% to 6.5%.
Albuquerque, NM	1-Jul-18	City's new GRT rate increased from 7.5% to 7.875%
Minneapolis, MN	1-Oct-19	The Minneapolis Lodging Tax rate increased from 2.125% to 3%.
Saint Paul, MN	1-Oct-19	The Saint Paul Lodging Tax rate increased from 6% to 7%

Source: Respective Jurisdictions

In addition to the state and local rate changes that took place during fiscal year 2019, HVS projects the following changes for fiscal year 2020:

Projected Changes for Fiscal Year 2020

Location	Effective Date	Description of Change
State Rate Changes		
Montana	1-Jan-20	The Lodging Facility Sales Tax increased from 3% to 4%. The combined LFST and LFUT will be 8%.
Oregon	1-Jul-20	The Transient Lodging Tax decreased to 1.5% for payments made on or after July 1, 2020.
County Rate Changes		
Cuyahoga County, OH	1-Jan-20	The Bed Tax increased from 5.5% to 6.5%
City Rate Changes		
Long Beach, CA	1-Jul-20	The City Lodging Tax rate increased from 12% to 13%.

Source: Respective Jurisdictions

State Tax Rates

All but two states impose a sales tax, a lodging tax, or both on overnight transient accommodations. Municipal governments impose lodging taxes in two states (Alaska and California) that do not tax hotel lodging. Twenty-five states impose lodging taxes that are not part of a broader sales or use tax. The table provided on the following page lists the sales tax, lodging tax, and total tax rate levied on lodging accommodations. It ranks the 50 states by the total tax rate applied to lodging.

States with high lodging tax rates typically have more restrictions on the imposition of local lodging taxes. To illustrate, Connecticut has the highest statewide lodging tax rate at 15% but forbids all local authorities from imposing additional lodging taxes. On the other hand, Oregon imposes a low state lodging rate but does not restrict local taxes.

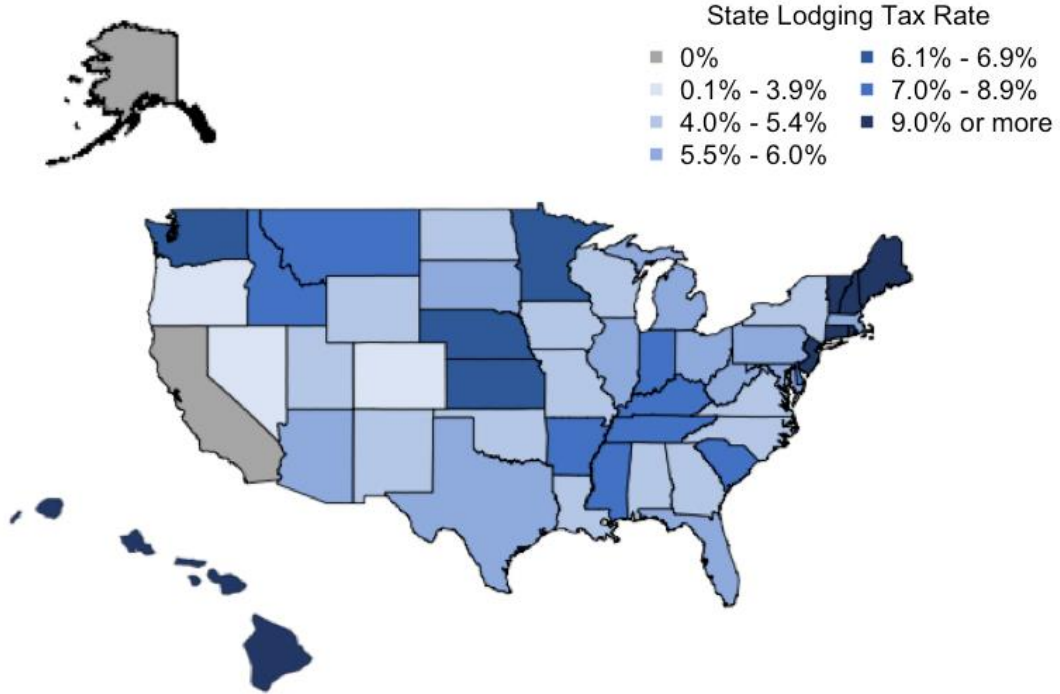
**Total Lodging Tax Rates
All 50 States**

Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.32%
Mode	6.00%

Source: Respective Jurisdictions

Appendix A presents a detailed description of each state’s lodging taxes and annual revenue collections.

State Lodging and Sales Taxes Imposed on Hotels



Source: HVS and Respective Jurisdictions

States Ranked by Total Ad Valorem Tax Rates on Lodging Accommodations 2019

Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate	Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate
1	Connecticut		15.00%	15.00%	21	South Dakota	4.50%	1.50%	6.00%
2	Maine	5.50%	9.00%	14.50%	21	Texas		6.00%	6.00%
3	¹ Hawaii	4.00%	10.25%	14.25%	21	West Virginia	6.00%		6.00%
4	Rhode Island	7.00%	6.00%	13.00%	29	Ohio	5.75%		5.75%
5	² New Jersey	6.63%	5.00%	11.63%	30	Massachusetts		5.70%	5.70%
6	New Hampshire		9.00%	9.00%	31	Arizona		5.50%	5.50%
6	Vermont		9.00%	9.00%	32	Utah	4.85%	0.32%	5.17%
8	Arkansas	6.50%	2.00%	8.50%	33	New Mexico	5.13%		5.13%
9	Delaware		8.00%	8.00%	34	Iowa		5.00%	5.00%
9	Idaho	6.00%	2.00%	8.00%	34	North Dakota	5.00%		5.00%
11	Indiana	7.00%		7.00%	34	Wisconsin	5.00%		5.00%
11	Kentucky	6.00%	1.00%	7.00%	37	North Carolina	4.75%		4.75%
11	Mississippi	7.00%		7.00%	38	Oklahoma	4.50%		4.50%
11	Montana		7.00%	7.00%	39	Louisiana	4.45%		4.45%
11	South Carolina	5.00%	2.00%	7.00%	40	³ Virginia	4.30%		4.30%
16	Tennessee	7.00%		7.00%	41	Missouri	4.23%		4.23%
17	Minnesota	6.88%		6.88%	42	⁴ Alabama		4.00%	4.00%
18	Kansas	6.50%		6.50%	42	Georgia	4.00%		4.00%
18	Nebraska	5.50%	1.00%	6.50%	42	New York	4.00%		4.00%
18	Washington	6.50%		6.50%	42	Wyoming	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Nevada		3.38%	3.38%
21	Illinois		6.00%	6.00%	47	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	48	Oregon		1.80%	1.80%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	49	California			0.00%

¹ Additional .5% state sales tax in O'ahu.

² New Jersey State Occupancy Fee is imposed at a rate of 1% in cities that also impose local taxes or fees on hotel/motel occupancies.

³ As of July 1, 2013, the general sales tax rate for Virginia is 5.3% (4.3% state ; 1% local). There is an additional 0.7% state tax imposed in Northern Virginia and Hampton Roads. The 1% local tax is included in the state rate. The .7% is included in the city rate, where applicable.

⁴ Additional 1% tax on counties within the Alabama Mountain Lakes region.

Source: Respective Jurisdictions

State Lodging Tax Revenue

HVS analyzed annual state lodging tax revenues as stated in comprehensive annual financial reports, the majority of which report revenues on a modified accrual basis. In a few states where the final audited information was not available for fiscal year 2019, HVS recorded government estimates from budget reports. In some cases, government agencies provided annual lodging tax collection data instead of modified accrual data. Accrued revenues are recorded in the period in which the liability for tax payment occurs. Cash collections typically lag the period of liability by at least one month.

Depending on the size of their tax liabilities, taxpayers may remit payments monthly, quarterly, or annually.

Administrative charges, payment of back taxes, and penalties may also affect the level of reported revenues, but the amounts are not substantial. In some states, only sales tax revenues in the accommodations sector were available. Whereas lodging taxes are typically applied only to hotel room charges, sector-wide taxable sales might include other sources of taxable revenue such as food and beverage revenue. We did not attempt to estimate the percentage of taxable sales due solely to overnight stays.

States with Highest Lodging Tax Revenue Growth Year-over-year

1	Oklahoma	16.40%
2	Tennessee	12.78%
3	Iowa	9.47%
4	Kentucky	8.90%

Source: Respective Jurisdictions

States with Lowest Lodging Tax Revenue Growth Year-over-year

1	Washington	-2.56%
2	Missouri	-2.32%
3	Rhode Island	-1.07%
4	Connecticut	-0.58%

Source: Respective Jurisdictions

Among the states that collect a lodging tax, revenue grew at an average rate of 3.77% from 2018 to 2019. This growth is higher than the average change from 2018 of 2.92% (and lower than the rate from 2017 of 4.6%) after adjusting for changes in inflation.

Oklahoma reported the largest change in revenue from fiscal year 2018 to 2019. The two states with state lodging/sales tax changes in fiscal year 2019—Louisiana and Utah—were not included in the list of states with the highest/lowest lodging tax revenue growth.

The following table presents a six-year history of lodging tax revenue for each of the twenty-five states that have imposed a dedicated lodging tax. Revenue reported from past years has been adjusted for inflation. Data is presented in millions of dollars, and the states are ranked by 2019 revenues.

Rank of States by 2019 Lodging Tax Revenues (millions)

2019 Rank	State	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Trend
1	¹ Hawaii	\$611.7	\$640.8	\$665.2	\$734.6	\$790.1	\$827.1	
2	Texas	\$529.3	\$571.8	\$560.4	\$551.7	\$621.5	\$647.2	
3	² Illinois	\$250.9	\$276.9	\$280.7	\$428.0	\$428.9	\$443.8	
4	Massachusetts	\$226.5	\$248.3	\$263.1	\$266.6	\$268.2	\$283.7	
5	Pennsylvania	\$211.8	\$206.9	\$211.7	\$216.8	\$216.5	\$227.0	
6	Nevada	\$173.2	\$185.1	\$201.8	\$211.8	\$208.3	\$208.5	
7	³ Arizona	\$138.7	\$158.7	\$165.2	\$175.5	\$187.2	\$200.6	
8	⁴ Connecticut	\$114.1	\$125.4	\$127.5	\$128.1	\$132.1	\$131.3	
9	⁵ Utah	\$71.3	\$77.6	\$86.7	\$94.7	\$104.2	\$113.7	
10	New Jersey	\$93.9	\$102.9	\$104.8	\$105.6	\$107.4	\$112.5	
11	⁶ Maine	\$70.2	\$74.1	\$84.6	\$89.7	\$96.5	\$102.8	
12	⁷ Alabama	\$61.4	\$65.7	\$69.1	\$72.0	\$75.6	\$81.5	
13	⁰ South Carolina	\$60.6	\$64.2	\$67.0	\$72.6	\$73.3	\$75.2	
14	New Hampshire	\$51.4	\$55.3	\$56.9	\$59.2	\$63.2	\$63.6	
15	Montana	\$45.6	\$50.5	\$52.6	\$53.5	\$57.9	\$60.7	
16	Iowa	\$46.6	\$50.8	\$50.8	\$50.5	\$51.3	\$56.6	
17	⁸ Vermont	\$43.6	\$42.9	\$44.1	\$49.7	\$51.7	\$53.7	
18	Oregon	\$16.7	\$19.2	\$19.9	\$32.7	\$39.1	\$40.7	
19	Rhode Island	\$16.9	\$18.6	\$20.6	\$20.4	\$21.9	\$21.7	
20	⁹ Arkansas	\$14.8	\$16.0	\$16.5	\$16.6	\$16.7	\$17.6	
21	Delaware	\$13.3	\$14.1	\$14.6	\$15.4	\$15.2	\$15.8	
22	Kentucky	\$11.2	\$13.4	\$13.3	\$13.2	\$13.7	\$15.1	
23	Idaho	\$8.8	\$9.5	\$10.7	\$11.7	\$12.8	\$13.7	
24	¹⁰ South Dakota	\$8.2	\$8.9	\$9.5	\$9.3	\$9.3	\$9.5	
25	Nebraska	\$5.3	\$5.7	\$5.8	\$5.7	\$5.9	\$5.9	

¹ Calendar year revenue from combined lodging and sales tax. Combined rate 14.25% after January 1, 2018.

² Beginning 2017, Illinois only reports collections remitted to the State Comptroller.

³ Estimated using taxable receipts.

⁴ Only 2014 estimated from taxable receipts.

⁵ Estimated using taxable receipts.

⁶ Estimated using taxable receipts.

⁷ Revenue for fiscal year ended September 30. Includes add'l 1% on lodging in Alabama Mountain Lakes counties.

⁸ Estimated using taxable receipts.

⁹ Calendar year.

¹⁰ Estimated using taxable receipts.

Source: Respective Jurisdictions

Total Lodging Tax Rates

HVS researched the total tax rate applied to lodging accommodations in the 150 most populous United States cities as projected from the 2010 census. The total tax rate is comprised of all state, county, city, and special district taxes levied on lodging facilities within the urban center of the city where the highest special district taxes may be applied. The following tables list the tax rate applied to overnight stays at lodging

facilities at the state, county, city, and special district levels, as well as the total rate imposed on an overnight stay at a lodging facility in the urban center of each of the 150 largest cities in the United States.

**Total Lodging Tax Rates
150 Largest US Cities**

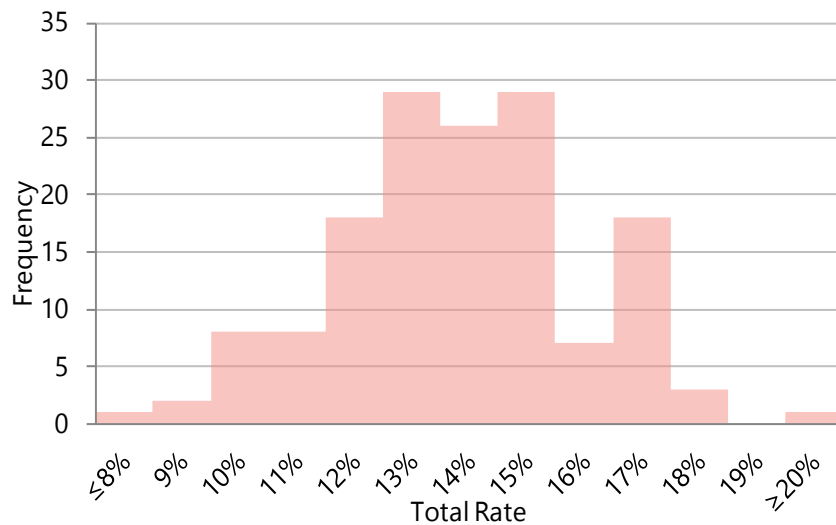
Maximum	20.50%
Minimum	8.00%
Median	14.00%
Average	14.10%
Mode	13.00%

Source: Respective Jurisdictions

To calculate the special district rate, HVS calculated the tax rate an overnight visitor would pay to stay at the hotel with the highest tax rate within a special taxing district. Due to special taxing districts, the tax rate at a particular hotel can be influenced by its location, size, or other factors that determine tax rates.

The figure below shows a distribution of combined lodging tax rates in the 150 largest U.S. cities.

Frequency of Total Lodging Tax Rates



Source: HVS and Respective Jurisdictions

The table on the following page ranks 150 cities by total lodging tax rate. This enables a comparison of the cities and provides a breakdown of tax rates by unit of government.

Top 150 Urban Centers Total Lodging Tax Rate Ranking 2019

Key



City	Total	City	Total	City	Total
1 Omaha, NE	20.50%	47 Fort Worth, TX	15.00%	98 Fayetteville, NC	13.00%
2 St. Louis, MO	18.93%	47 Irving, TX	15.00%	98 Garland, TX	13.00%
3 New Orleans, LA	18.20%	47 Long Beach, CA	15.00%	98 Grand Prairie, TX	13.00%
4 Overland Park, KS	18.10%	47 Sacramento, CA	15.00%	98 Henderson, NV	13.00%
5 Memphis, TN	17.75%	47 Montgomery, AL	15.00%	98 Jacksonville, FL	13.00%
6 San Antonio, TX	17.50%	47 Little Rock, AR	15.00%	98 Plano, TX	13.00%
6 Cincinnati, OH	17.50%	47 Fort Wayne, IN	15.00%	98 Providence, RI	13.00%
6 Birmingham, AL	17.50%	47 Lubbock, TX	15.00%	98 Riverside, CA	13.00%
6 Columbus, OH	17.50%	59 Washington, DC	14.95%	98 Moreno Valley, CA	13.00%
6 El Paso, TX	17.50%	59 Boston, MA	14.95%	98 North Las Vegas, NV	13.00%
6 Baltimore, MD	17.50%	61 Saint Paul, MN	14.88%	98 St. Petersburg, FL	13.00%
12 Chicago, IL	17.39%	62 New York, NY	14.75%	98 Fort Lauderdale, FL	13.00%
13 Knoxville, TN	17.25%	62 Honolulu, HI	14.75%	98 Pembroke Pines, FL	13.00%
13 Toledo, OH	17.25%	64 Tampa, FL	14.50%	114 Greensboro, NC	12.75%
13 Chattanooga, TN	17.25%	65 Worcester, MA	14.45%	114 Winston-Salem, NC	12.75%
16 Kansas City, MO	17.10%	66 Mesa, AZ	14.27%	116 Phoenix, AZ	12.57%
17 Houston, TX	17.00%	67 Laredo, TX	14.25%	117 Orlando, FL	12.50%
17 Indianapolis, IN	17.00%	68 Oklahoma City, OK	14.13%	117 San Diego, CA	12.50%
17 Anaheim, CA	17.00%	69 Tempe, AZ	14.07%	117 Tallahassee, FL	12.50%
17 Garden Grove, CA	17.00%	70 Minneapolis, MN	14.03%	117 Oceanside, CA	12.50%
17 Arlington, TX	17.00%	71 Scottsdale, AZ	14.02%	121 Spokane, WA	12.10%
17 Austin, TX	17.00%	72 Mobile, AL	14.00%	122 Tucson, AZ	12.05%
23 Atlanta, GA	16.90%	72 Augusta, GA	14.00%	123 Des Moines, IA	12.00%
24 San Francisco, CA	16.75%	72 Jersey City, NJ	14.00%	123 Santa Clarita, CA	12.00%
25 Cleveland, OH	16.50%	72 Newark, NJ	14.00%	123 Anchorage, AK	12.00%
26 Wichita, KS	16.25%	72 Newport News, VA	14.00%	123 Bakersfield, CA	12.00%
26 Lincoln, NE	16.25%	72 Norfolk, VA	14.00%	123 Glendale, CA	12.00%
28 Louisville, KY	16.07%	72 Oakland, CA	14.00%	123 Stockton, CA	12.00%
29 Columbus, GA	16.00%	72 Pittsburgh, PA	14.00%	123 Oxnard, CA	12.00%
30 Baton Rouge, LA	15.95%	72 Rochester, NY	14.00%	123 Port St. Lucie, FL	12.00%
31 Denver, CO	15.75%	72 San Jose, CA	14.00%	123 Jackson, MS	12.00%
32 Springfield, MO	15.60%	72 Chesapeake, VA	14.00%	132 Yonkers, NY	11.88%
32 Seattle, WA	15.60%	72 Detroit, MI	14.00%	133 Chandler, AZ	11.67%
34 Los Angeles, CA	15.50%	72 Hialeah, FL	14.00%	134 Gilbert, AZ	11.57%
34 Virginia Beach, VA	15.50%	72 Miami, FL	14.00%	135 Tacoma, WA	11.53%
34 Philadelphia, PA	15.50%	72 Huntington Beach, CA	14.00%	136 Cape Coral, FL	11.50%
34 Huntsville, AL	15.50%	87 Albuquerque, NM	13.88%	137 Grand Rapids, MI	11.00%
34 Lexington, KY	15.50%	88 Buffalo, NY	13.75%	137 Santa Ana, CA	11.00%
34 Madison, WI	15.50%	88 Ontario, CA	13.75%	137 Santa Rosa, CA	11.00%
40 Portland, OR	15.30%	90 Tulsa, OK	13.52%	140 Vancouver, WA	10.40%
41 Charlotte, NC	15.25%	91 Durham, NC	13.50%	141 Colorado Springs, CO	10.25%
41 Nashville, TN	15.25%	91 Reno, NV	13.50%	142 Chula Vista, CA	10.00%
41 Akron, OH	15.25%	91 Fresno, CA	13.50%	142 Fremont, CA	10.00%
44 Glendale, AZ	15.17%	94 Las Vegas, NV	13.38%	142 Irvine, CA	10.00%
45 Milwaukee, WI	15.10%	95 Salt Lake City, UT	13.32%	142 Rancho Cucamonga, CA	10.00%
46 Shreveport, LA	15.05%	96 Richmond, VA	13.30%	142 San Bernardino, CA	10.00%
47 Peoria, IL	15.00%	97 Raleigh, NC	13.25%	142 Sioux Falls, SD	10.00%
47 Amarillo, TX	15.00%	98 Aurora, CO	13.00%	148 Aurora, IL	9.00%
47 Corpus Christi, TX	15.00%	98 Boise, ID	13.00%	148 Modesto, CA	9.00%
47 Dallas, TX	15.00%	98 Brownsville, TX	13.00%	150 Fontana, CA	8.00%

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2019

City	State	County	City	Special Districts	Total	Notes
Akron, OH	5.75%	6.50%	3.00%		15.25%	
Albuquerque, NM	5.13%	1.31%	6.44%	1.00%	13.88%	Albuquerque Hospitality Fee Assessment
Amarillo, TX	6.00%		7.00%	2.00%	15.00%	Amarillo-Potter Texas Events Venue Assessment
Anaheim, CA			15.00%	2.00%	17.00%	Resort District Tax Assessment
Anchorage, AK			12.00%		12.00%	
Arlington, TX	6.00%		9.00%	2.00%	17.00%	Arlington TPID Assessment
Atlanta, GA	4.00%	3.00%	9.90%		16.90%	\$5 per night excise tax
Augusta, GA	4.00%		10.00%		14.00%	\$5 per night excise tax
Aurora, CO	2.90%	1.00%	8.00%	1.10%	13.00%	Colorado CD and RTD; Maximum rate amongst 3 counties.
Aurora, IL	6.00%		3.00%		9.00%	
Austin, TX	6.00%		11.00%		17.00%	
Bakersfield, CA			12.00%		12.00%	
Baltimore, MD	6.00%		9.50%	2.00%	17.50%	Baltimore TID Assessment
Baton Rouge, LA	4.45%		11.50%		15.95%	
Birmingham, AL	4.00%	7.00%	6.50%		17.50%	
Boise, ID	8.00%		5.00%		13.00%	
Boston, MA	5.70%		9.25%		14.95%	
Brownsville, TX	6.00%		7.00%		13.00%	
Buffalo, NY	4.00%	9.75%			13.75%	
Cape Coral, FL	6.00%	5.50%			11.50%	
Chandler, AZ	5.50%	1.77%	4.40%		11.67%	
Charlotte, NC	4.75%	10.00%		0.50%	15.25%	Transit County Sales and Use Tax
Chattanooga, TN	7.00%	6.25%	4.00%		17.25%	
Chesapeake, VA	4.30%		9.70%		14.00%	\$1 per night excise tax
Chicago, IL	6.00%	1.00%	4.50%	5.89%	17.39%	ISFA, MPEA Assessment
Chula Vista, CA			10.00%		10.00%	
Cincinnati, OH	5.75%	7.75%	4.00%		17.50%	
Cleveland, OH	5.75%	7.75%	3.00%		16.50%	
Colorado Springs, CO	2.90%	1.23%	5.12%	1.00%	10.25%	PPRTA Assessment
Columbus, GA	4.00%		12.00%		16.00%	\$5 per night excise tax
Columbus, OH	5.75%	6.65%	5.10%		17.50%	
Corpus Christi, TX	6.00%		9.00%		15.00%	
Dallas, TX	6.00%		7.00%	2.00%	15.00%	TPID Dallas Assessment
Denver, CO	2.90%		10.75%	2.10%	15.75%	Denver CD and RTD Assessment, TPID Tax
Des Moines, IA	5.00%		7.00%		12.00%	
Detroit, MI	6.00%		6.00%	2.00%	14.00%	6.0% City Rate (160+ Room Hotels Only), CTM Fee
Durham, NC	4.75%	8.75%			13.50%	
El Paso, TX	6.00%	2.50%	9.00%		17.50%	
Fayetteville, NC	4.75%	8.25%			13.00%	
Fontana, CA			8.00%		8.00%	
Fort Lauderdale, FL	6.00%	7.00%			13.00%	
Fort Wayne, IN	7.00%	8.00%			15.00%	
Fort Worth, TX	6.00%		9.00%		15.00%	
Fremont, CA			10.00%		10.00%	
Fresno, CA			12.00%	1.50%	13.50%	TBID Assessment
Garden Grove, CA			14.50%	2.50%	17.00%	Garden Grove Tourism Improvement District Assessment
Garland, TX	6.00%		7.00%		13.00%	
Gilbert, AZ	5.50%	1.77%	4.30%		11.57%	
Glendale, AZ	5.50%	1.77%	7.90%		15.17%	
Glendale, CA			12.00%		12.00%	

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2019 - Continued

City	State	County	City	Special Districts	Total	Notes
Grand Prairie, TX	6.00%		7.00%		13.00%	
Grand Rapids, MI	6.00%	5.00%			11.00%	
Greensboro, NC	4.75%	5.00%	3.00%		12.75%	
Henderson, NV	3.38%		9.63%		13.00%	
Hialeah, FL	6.00%	8.00%			14.00%	
Honolulu, HI	14.25%		0.50%		14.75%	
Houston, TX	6.00%	2.00%	7.00%	2.00%	17.00%	Harris County Sports Authority Assessment
Huntington Beach, CA			10.00%	4.00%	14.00%	TBID Assessment
Huntsville, AL	4.00%	2.50%	9.00%		15.50%	\$2 per night city excise tax, Alabama Mountain Lakes
Indianapolis, IN	7.00%		10.00%		17.00%	
Irvine, CA			8.00%	2.00%	10.00%	Irvine Hotel Improvement District Assessment
Irving, TX	6.00%		9.00%		15.00%	
Jackson, MS	7.00%		4.00%	1.00%	12.00%	\$0.75 per night Jackson Occupancy Tax, Jackson CVB Tax
Jacksonville, FL	6.00%	7.00%			13.00%	
Jersey City, NJ	7.63%		6.00%		13.63%	
Kansas City, MO	4.23%	1.38%	10.50%	1.00%	17.10%	KC Downtown CC HQ Hotel CID, KC Downtown Arena Fee
Knoxville, TN	7.00%	7.25%	3.00%		17.25%	
Laredo, TX	6.00%	1.00%	7.00%	0.25%	14.25%	Laredo CTD Assessment
Las Vegas, NV	3.38%		10.01%		13.38%	
Lexington, KY	7.00%		8.50%		15.50%	
Lincoln, NE	6.50%	4.00%	5.75%		16.25%	
Little Rock, AR	8.50%	1.00%	5.50%		15.00%	
Long Beach, CA			12.00%	3.00%	15.00%	Long Beach TBIA Assessment
Los Angeles, CA			14.00%	1.50%	15.50%	LA TMD Assessment
Louisville, KY	7.00%		9.07%		16.07%	
Lubbock, TX	6.00%	2.00%	7.00%		15.00%	
Madison, WI	5.00%	0.50%	10.00%		15.50%	
Memphis, TN	7.00%	7.25%	3.50%		17.75%	
Mesa, AZ	5.50%	1.77%	7.00%		14.27%	
Miami, FL	6.00%	8.00%			14.00%	
Milwaukee, WI	5.00%	3.10%	7.00%		15.10%	
Minneapolis, MN	6.88%	0.65%	6.50%		14.03%	
Mobile, AL	4.00%	2.00%	8.00%		14.00%	
Modesto, CA			9.00%		9.00%	
Montgomery, AL	4.00%		11.00%		15.00%	\$2.25 Montgomery County Room Fee
Moreno Valley, CA			13.00%		13.00%	
Nashville, TN	7.00%		8.25%		15.25%	Additional \$2.50 per night city hotel excise tax
New Orleans, LA	4.45%	7.00%	5.00%	1.75%	18.20%	TSA, \$150-\$3 Excise Tax (dependent on hotel size)
New York, NY	4.00%		10.38%	0.38%	14.75%	MCTD, \$150 state excise; \$0.50-\$2.00 city excise tax.
Newark, NJ	7.63%		6.00%		13.63%	
Newport News, VA	4.30%		9.70%		14.00%	Additional \$100 per night excise tax
Norfolk, VA	4.30%		9.70%		14.00%	Additional \$3.00 per night excise tax
North Las Vegas, NV	3.38%		9.63%		13.00%	
Oakland, CA			14.00%		14.00%	
Oceanside, CA			10.00%	2.50%	12.50%	OTMD Assessment
Oklahoma City, OK	4.50%		9.63%		14.13%	
Omaha, NE	6.50%	4.00%	7.00%	3.00%	20.50%	Enhanced Employment Area Assessment
Ontario, CA			11.75%	2.00%	13.75%	Greater Ontario TMD Assessment
Orlando, FL	6.00%	6.50%			12.50%	
Overland Park, KS	6.50%	1.48%	10.13%		18.10%	

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Center 2019 - Continued

City	State	County	City	Special Districts	Total	Notes
Oxnard, CA			10.00%	2.00%	12.00%	Ventura-Oxnard-Camarillo TBID Assessment
Pembroke Pines, FL	6.00%	7.00%			13.00%	
Peoria, IL	6.00%		8.00%	1.00%	15.00%	Business Development District Tax
Philadelphia, PA	6.00%		9.50%		15.50%	
Phoenix, AZ	5.50%	1.77%	5.30%		12.57%	
Pittsburgh, PA	6.00%	8.00%			14.00%	
Plano, TX	6.00%		7.00%		13.00%	
Port St. Lucie, FL	6.00%	6.00%			12.00%	
Portland, OR	1.80%	5.50%	6.00%	2.00%	15.30%	Portland Tourism Improvement District Assessment
Providence, RI	13.00%				13.00%	
Raleigh, NC	4.75%	8.50%			13.25%	
Rancho Cucamonga, CA			10.00%		10.00%	
Reno, NV	3.38%	9.63%	0.50%		13.50%	\$3 per night excise on downtown hotels with gaming
Richmond, VA	4.30%		9.00%		13.30%	
Riverside, CA			13.00%		13.00%	
Rochester, NY	4.00%	10.00%			14.00%	
Sacramento, CA			12.00%	3.00%	15.00%	STMD Downtown Sacramento Assessment
Saint Paul, MN	6.88%	0.50%	7.50%		14.88%	
Salt Lake City, UT	5.17%	7.15%	1.00%		13.32%	
San Antonio, TX	6.00%	1.75%	9.00%	0.75%	17.50%	San Antonio ATD and MTA Assessment
San Bernardino, CA			10.00%		10.00%	
San Diego, CA			10.50%	2.00%	12.50%	TMD Assessment
San Francisco, CA			14.00%	2.75%	16.75%	TID, Moscone Expansion District Assessment
San Jose, CA			10.00%	4.00%	14.00%	CCFD Assessment
Santa Ana, CA			11.00%		11.00%	
Santa Clarita, CA			10.00%	2.00%	12.00%	Santa Clarita TMD Assessment
Santa Rosa, CA			9.00%	2.00%	11.00%	Sonoma BIA Assessment
Scottsdale, AZ	5.50%	1.77%	6.75%		14.02%	
Seattle, WA	6.50%	2.00%	7.10%		15.60%	\$2 per night excise tax on hotels with more than 60 rooms
Shreveport, LA	4.45%	6.00%	4.60%		15.05%	
Sioux Falls, SD	6.00%		4.00%		10.00%	\$2 BID Occupational Tax
Spokane, WA	6.50%	2.30%	3.30%		12.10%	\$2 TPA Assessment
Springfield, MO	4.23%	1.75%	7.13%	2.50%	15.60%	College Station, Downtown Springfield Taxing District
St. Louis, MO	4.23%		12.70%	2.00%	18.93%	St. Louis CC Hotel CID and TDD Assessment
St. Petersburg, FL	6.00%	7.00%			13.00%	
Stockton, CA			8.00%	4.00%	12.00%	TBID Assessment
Tacoma, WA	6.50%		5.00%	0.03%	11.53%	\$150 per night excise tax, GTRCCFPD Assessment
Tallahassee, FL	6.00%	6.50%			12.50%	
Tampa, FL	6.00%	8.50%			14.50%	
Tempe, AZ	5.50%	1.77%	6.80%		14.07%	
Toledo, OH	5.75%	11.50%			17.25%	
Tucson, AZ	5.50%	0.55%	6.00%		12.05%	Additional \$4 per night excise tax.
Tulsa, OK	4.50%	0.37%	8.65%		13.52%	
Vancouver, WA	6.50%	2.00%	1.90%		10.40%	Additional \$2 per night excise tax
Virginia Beach, VA	4.30%		9.70%	1.50%	15.50%	Sanbridge Special Service District Assessment
Washington, DC			14.95%		14.95%	
Wichita, KS	6.50%	1.00%	6.00%	2.75%	16.25%	TBID Tourism Fee
Winston-Salem, NC	4.75%	8.00%			12.75%	
Worcester, MA	5.70%		8.75%		14.45%	
Yonkers, NY	4.00%	4.50%	3.00%	0.38%	11.88%	Yonkers MTA Assessment

Source: Respective Jurisdictions

City Lodging Tax Revenue

The following tables describe the lodging tax revenue that the 150 most populous cities collected from lodging taxes. Unless otherwise noted, the tax rate and revenue listed only pertains to the citywide lodging tax and does not include special district taxes or city sales taxes. Consequently, the revenue figures presented for comparable cities can diverge greatly. For example, a city in California with an average lodging tax rate will show greater revenue year over year than a similar city in Nevada, where taxes are levied primarily at the state and special district level. For individual cities, revenues are reported from consistent sources each year.

Highest Lodging Tax Revenue Growth

1	Aurora, CO	73.57%
2	North Las Vegas, NV	62.76%
3	Huntington Beach, CA	56.08%
4	Plano, TX	22.38%
5	Mesa, AZ*	21.32%
6	Glendale, CA	20.69%
7	Gilbert, AZ	19.48%
8	Tallahassee, FL	17.92%
9	Fayetteville, NC	15.84%
10	Oceanside, CA**	13.80%

* Reflects 0.25% increase in TPT

** Reflects 1% increase in OTMD

Source: Respective Jurisdictions

Lowest Lodging Tax Revenue Growth

1	Santa Rosa, CA	-16.56%
2	Aurora, IL	-9.92%
3	Brownsville, TX	-8.98%
4	Long Beach, CA	-7.73%
5	Santa Clarita, CA	-5.62%
6	Fremont, CA	-5.52%
7	Houston, TX	-5.45%
8	Oxnard, CA	-5.06%
9	Jersey City, NJ	-3.66%
10	Detroit, MI	-3.30%

Source: Respective Jurisdictions

In some states and cities, lodging taxes are imposed by the county rather than city level. For example, cities in Florida, Indiana, and parts of New York do not levy municipal lodging taxes. In such cases, we list county lodging tax revenues. Year-over-year revenue changes may reflect tax rate changes and underlying changes in taxable receipts for lodging.

Aurora, CO reported a 73.57% increase in lodging tax revenue, largely attributable to the opening of the Gaylord Convention Center. Of the top ten cities with the highest lodging tax revenue, only Mesa, AZ and

Oceanside, CA saw an increase in their lodging tax rate In HVS' 2019 Lodging Tax Report, North Las Vegas, NV was the city with the lowest lodging tax revenue growth.

When compared to the cities experiencing the highest lodging tax revenue growth, those cities experiencing the lowest growth are largely located away from traditional tourist destinations. California and Texas cities account for seven out of the ten cities with the lowest lodging tax revenue growth. Additional factors such as weather events, seasonality , or budgeted declines in revenue can cause lodging tax revenue to decline from year to year.

Reported Lodging Tax Revenues in Top 150 Urban Centers (\$ Millions)

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Notes
¹ Akron, OH	NA	NA	NA	NA	NA	NA	
Albuquerque, NM	\$11.7	\$12.3	\$12.6	\$12.8	\$13.3	\$14.5	
Amarillo, TX	\$6.4	\$6.8	\$7.2	\$6.9	\$7.1	\$7.2	
Anaheim, CA	\$118.9	\$129.2	\$146.5	\$156.0	\$157.7	\$161.9	
Anchorage, AK	\$27.0	\$27.0	\$26.5	\$27.1	\$28.3	\$31.2	
Arlington, TX	\$10.2	\$10.9	\$11.5	\$12.1	\$12.1	\$12.5	
Atlanta, GA	\$62.7	\$69.4	\$77.6	\$75.7	\$79.8	\$85.2	
Augusta, GA	\$6.0	\$6.0	\$6.3	\$6.4	\$6.2	\$7.0	
Aurora, CO	\$7.1	\$8.2	\$8.9	\$9.1	\$9.2	\$16.0	
² Aurora, IL	\$0.5	\$0.6	\$0.6	\$0.6	\$0.6	\$0.5	
Austin, TX	\$76.3	\$88.8	\$94.4	\$96.5	\$101.0	\$111.8	
Bakersfield, CA	\$9.5	\$10.2	\$10.1	\$10.0	\$9.7	\$9.9	
Baltimore, MD	\$30.8	\$34.5	\$36.4	\$35.6	\$34.3	\$34.6	
Baton Rouge, LA	\$2.4	\$2.6	\$2.6	\$2.3	\$2.4	\$2.3	Combined City-Parish revenue
Birmingham, AL	\$3.9	\$6.8	\$7.4	\$6.8	\$8.0	\$8.1	Reporting changed in 2015
Boise, ID	\$5.2	\$6.0	\$6.7	\$7.4	\$7.8	\$8.4	Auditorium District tax only
Boston, MA	\$76.8	\$90.0	\$94.9	\$95.2	\$95.7	\$100.6	
Brownsville, TX	\$1.7	\$1.7	\$1.6	\$1.4	\$1.6	\$1.5	
¹ Buffalo, NY	NA	NA	NA	NA	NA	NA	Erie County
Cape Coral, FL	\$30.9	\$39.9	\$42.0	\$41.2	\$43.2	\$42.1	Lee County
Chandler, AZ	\$2.7	\$3.1	\$3.2	\$3.6	\$3.8	\$4.1	
Charlotte, NC	\$43.3	\$48.6	\$52.3	\$54.1	\$57.4	\$59.7	
Chattanooga, TN	\$5.8	\$6.5	\$7.0	\$7.3	\$7.3	\$7.6	
Chesapeake, VA	\$5.6	\$6.0	\$6.2	\$6.3	\$6.6	\$6.5	
Chicago, IL	\$108.4	\$115.8	\$116.6	\$137.3	\$132.8	\$133.7	
Chula Vista, CA	\$2.8	\$3.4	\$4.1	\$3.8	\$4.2	\$4.5	
Cincinnati, OH	\$4.7	\$4.9	\$3.6	\$3.8	\$3.8	\$4.1	
Cleveland, OH	\$5.6	\$6.5	\$7.1	\$6.5	\$7.1	\$7.0	
Colorado Springs, CO	\$4.3	\$5.5	\$6.2	\$6.9	\$7.3	\$7.5	
Columbus, GA	\$6.4	\$5.3	\$5.2	\$5.1	\$5.0	\$5.3	
Columbus, OH	\$20.0	\$22.1	\$22.7	\$23.3	\$23.2	\$23.7	
Corpus Christi, TX	\$18.4	\$16.3	\$18.8	\$19.3	\$19.6	\$19.1	
Dallas, TX	\$54.4	\$58.2	\$63.1	\$62.3	\$66.5	\$67.8	
Denver, CO	\$81.6	\$88.9	\$94.7	\$117.8	\$122.2	\$134.0	
Des Moines, IA	\$5.5	\$6.2	\$6.5	\$6.2	\$6.5	\$7.2	
² Detroit, MI	\$23.5	\$25.5	\$26.5	\$27.5	\$29.0	\$28.0	Multi-county convention tax
Durham, NC	\$2.1	\$2.5	\$3.7	\$1.1	\$2.9	\$3.1	
El Paso, TX	\$9.8	\$11.0	\$12.7	\$14.0	\$15.5	\$15.4	
Fayetteville, NC	\$1.4	\$1.5	\$1.5	\$1.6	\$1.5	\$1.8	Cumberland County
Fontana, CA	\$0.8	\$0.8	\$1.0	\$1.0	\$1.0	\$1.1	
Fort Lauderdale, FL	\$51.0	\$61.1	\$64.3	\$63.3	\$81.0	\$88.1	Broward County
² Fort Wayne, IN	\$3.4	\$3.7	\$3.9	\$4.2	\$4.5	NA	
Fort Worth, TX	\$25.7	\$26.7	\$28.1	\$28.2	\$30.0	\$30.9	
Fremont, CA	\$6.6	\$7.7	\$8.6	\$8.8	\$8.8	\$8.3	
Fresno, CA	\$10.8	\$11.9	\$12.8	\$13.7	\$14.2	\$14.0	
Garden Grove, CA	\$17.8	\$18.6	\$22.3	\$26.2	\$26.5	\$26.3	
Garland, TX	\$1.0	\$1.2	\$1.4	\$1.5	\$1.5	\$1.5	
Gilbert, AZ	\$0.5	\$0.6	\$0.6	\$0.6	\$0.6	\$0.7	
¹ Glendale, AZ	NA	NA	NA	NA	NA	NA	
Glendale, CA	\$4.3	\$4.8	\$6.8	\$6.9	\$7.1	\$8.6	

¹Data not reported at City Level

² FY2019 data yet to be released

³ Reporting Difference from 2018 to 2019

Source: Respective Jurisdictions

Reported Lodging Tax Revenues in Top 150 Urban Centers (\$ Millions) - Continued

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Notes
Grand Prairie, TX	\$1.7	\$1.8	\$1.9	\$2.1	\$2.2	\$2.2	
Grand Rapids, MI	\$8.3	\$9.5	\$10.1	\$10.6	\$11.0	\$11.4	Kent County
Greensboro, NC	\$3.8	\$4.2	\$4.2	\$4.3	\$4.3	\$4.7	
Henderson, NV	\$2.9	\$3.3	\$3.5	\$3.7	\$3.7	\$3.7	
Hialeah, FL	\$111.9	\$41.0	\$41.7	\$40.1	\$47.0	\$47.5	Miami-Dade County
¹ Honolulu, HI	NA	NA	NA	NA	NA	NA	State collects and reports tax
Houston, TX	\$97.3	\$97.8	\$94.4	\$86.5	\$91.0	\$86.1	
Huntington Beach, CA	\$9.1	\$9.9	\$10.7	\$11.9	\$9.0	\$14.0	
² Huntsville, AL	\$7.9	\$8.2	\$8.4	\$8.8	\$12.6	\$14.2	
Indianapolis, IN	\$49.0	\$57.8	\$56.1	\$55.3	\$57.0	\$59.0	Marion County
Irvine, CA	\$12.6	\$14.5	\$16.4	\$16.4	\$15.2	\$16.5	
Irving, TX	\$24.8	\$26.6	\$27.4	\$27.4	\$26.6	\$27.7	
Jackson, MS	\$5.2	\$4.7	\$4.9	\$4.7	\$4.6	\$4.7	
Jacksonville, FL	\$17.4	\$14.0	\$15.3	\$16.3	\$17.4	\$17.4	Duval County
Jersey City, NJ	\$7.5	\$7.5	\$8.2	\$8.7	\$10.3	\$9.9	
Kansas City, MO	\$21.9	\$23.2	\$23.4	\$24.5	\$23.7	\$23.5	
Knoxville, TN	\$3.6	\$4.0	\$4.9	\$4.8	\$4.9	\$5.1	
Laredo, TX	\$4.7	\$4.6	\$4.0	\$4.1	\$4.2	\$4.2	
Las Vegas, NV	\$4.3	\$4.9	\$3.1	\$3.3	\$3.3	\$3.3	State and all collecting entities
¹ Lexington, KY	NA	NA	NA	NA	NA	NA	
¹ Lincoln, NE	\$3.1	\$3.5	\$3.6	\$3.5	\$3.5	\$3.4	
¹ Little Rock, AR	NA	NA	NA	NA	NA	NA	
Long Beach, CA	\$23.0	\$25.9	\$28.1	\$27.0	\$31.2	\$28.8	
Los Angeles, CA	\$202.5	\$240.1	\$265.6	\$310.1	\$366.3	\$358.4	
Louisville, KY	\$25.6	\$30.3	\$36.0	\$32.0	\$34.7	\$38.7	Jefferson County
Lubbock, TX	\$6.8	\$7.3	\$7.3	\$7.3	\$7.5	\$7.9	
Madison, WI	\$13.2	\$14.9	\$15.6	\$16.1	\$18.2	\$18.8	
Memphis, TN	\$4.6	\$5.0	\$11.4	\$16.2	\$17.5	\$19.0	
Mesa, AZ	\$2.1	\$2.2	\$2.5	\$2.6	\$2.7	\$3.2	
Miami, FL	\$111.9	\$41.0	\$41.7	\$40.1	\$47.0	\$47.5	Miami-Dade County
Milwaukee, WI	\$13.3	\$14.3	\$14.7	\$14.9	\$15.4	\$15.8	
Minneapolis, MN	\$7.9	\$8.7	\$8.6	\$8.6	\$7.9	\$8.3	
Mobile, AL	\$5.8	\$6.1	\$6.3	\$6.6	\$7.1	\$7.1	
Modesto, CA	\$2.0	\$2.3	\$2.7	\$2.8	\$2.9	\$3.0	
Montgomery, AL	\$8.8	\$9.7	\$10.0	\$10.0	\$11.4	\$12.2	
Moreno Valley, CA	\$1.1	\$1.3	\$1.5	\$1.9	\$2.4	\$2.4	
Nashville, TN	\$64.4	\$74.4	\$82.0	\$89.6	\$96.9	\$107.6	
New Orleans, LA	\$14.5	\$18.0	\$18.4	\$19.9	\$21.4	\$21.5	From city-retained 15%
New York, NY	\$584.6	\$603.9	\$605.1	\$607.5	\$617.7	\$634.0	
Newark, NJ	\$6.8	\$6.9	\$7.3	\$7.5	\$7.9	\$8.5	
Newport News, VA	\$3.4	\$4.3	\$4.6	\$4.5	\$4.4	\$4.6	
Norfolk, VA	\$8.4	\$9.1	\$9.3	\$9.9	\$11.0	\$11.8	
North Las Vegas, NV	\$0.5	\$0.5	\$0.6	\$0.7	\$0.5	\$0.9	
Oakland, CA	\$19.9	\$23.3	\$27.3	\$30.3	\$30.6	\$33.0	
Oceanside, CA	\$5.1	\$6.4	\$7.0	\$7.4	\$7.5	\$8.5	
Oklahoma City, OK	\$15.0	\$15.9	\$15.6	\$14.8	\$15.6	\$15.7	
Omaha, NE	\$9.1	\$8.9	\$9.7	\$9.5	\$10.1	\$10.1	
Ontario, CA	\$11.5	\$13.0	\$13.9	\$14.5	\$14.9	\$14.9	
Orlando, FL	\$204.5	\$235.8	\$250.8	\$260.9	\$277.2	\$282.5	Orange County
Overland Park, KS	\$10.1	\$10.8	\$11.3	\$10.7	\$10.3	\$10.2	

¹Data not reported at City Level

² FY2019 data yet to be released

³ Reporting Difference from 2018 to 2019

Source: Respective Jurisdictions

Reported Lodging Tax Revenues in Top 150 Urban Centers (\$ Millions) – Continued

City	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Notes
Oxnard, CA	\$4.6	\$5.0	\$5.4	\$5.4	\$5.9	\$5.6	
Pembroke Pines, FL	\$51.0	\$61.1	\$64.3	\$63.3	\$81.0	\$88.1	Broward County
Peoria, IL	\$9.8	\$9.4	\$10.3	\$10.4	\$11.0	\$11.2	
Philadelphia, PA	\$57.0	\$61.9	\$62.3	\$70.0	\$70.7	\$73.2	
Phoenix, AZ	\$37.2	\$42.6	\$45.4	\$45.1	\$48.0	\$52.0	
Pittsburgh, PA	\$34.0	\$37.0	\$36.8	\$35.7	\$37.9	\$38.2	Allegheny County
Plano, TX	\$6.5	\$7.9	\$8.8	\$9.1	\$9.4	\$11.5	
Port St. Lucie, FL	NA	NA	\$3.5	\$4.0	\$4.2	\$4.2	St. Lucie County
Portland, OR	\$37.9	\$45.1	\$53.8	\$53.0	\$54.1	\$60.4	
Providence, RI	\$1.7	\$1.9	\$2.1	\$2.1	\$2.3	\$2.5	
Raleigh, NC	\$20.7	\$23.0	\$24.8	\$25.7	\$26.5	\$29.3	Wake County
Rancho Cucamonga, CA	\$2.8	\$2.9	\$3.3	\$3.4	\$3.6	\$4.1	
Reno, NV	\$23.9	\$25.5	\$34.1	\$37.2	\$40.5	\$40.9	
Richmond, VA	\$6.5	\$5.9	\$8.0	\$8.4	\$9.0	\$9.1	
Riverside, CA	\$4.5	\$5.7	\$6.5	\$6.9	\$6.9	\$7.2	
Rochester, NY	\$6.9	\$7.6	\$8.1	\$8.5	\$8.9	\$8.9	Monroe County
Sacramento, CA	\$19.4	\$21.7	\$23.2	\$24.9	\$27.3	\$29.5	
² Saint Paul, MN	\$3.6	\$3.8	\$4.3	\$4.4	\$4.9	NA	
Salt Lake City, UT	\$2.8	\$3.0	\$3.3	\$3.5	\$3.7	\$3.6	
San Antonio, TX	\$83.2	\$85.4	\$86.6	\$89.5	\$93.2	\$100.6	
San Bernardino, CA	\$3.2	\$3.4	\$4.6	\$4.7	\$5.1	\$5.0	
San Diego, CA	\$184.1	\$196.8	\$217.9	\$231.8	\$236.1	\$250.9	
San Francisco, CA	\$334.8	\$425.3	\$412.9	\$386.3	\$389.1	\$408.3	
San Jose, CA	\$32.1	\$39.9	\$43.8	\$47.5	\$49.7	\$51.4	
Santa Ana, CA	\$9.2	\$9.7	\$9.5	\$10.2	\$9.4	\$9.4	
Santa Clarita, CA	\$3.0	\$3.4	\$4.1	\$3.8	\$3.6	\$3.4	
Santa Rosa, CA	\$5.3	\$5.6	\$5.9	\$6.4	\$6.6	\$5.5	
Scottsdale, AZ	\$16.5	\$18.4	\$18.5	\$19.8	\$20.2	\$22.4	
Seattle, WA	\$70.8	\$78.9	\$82.2	\$87.2	\$91.5	\$92.4	
¹ Shreveport, LA	\$4.7	\$4.8	\$4.7	\$4.4	\$5.1	\$5.0	Caddo-Bossier Parish
Sioux Falls, SD	\$2.9	\$3.1	\$3.3	\$3.2	\$2.9	\$3.0	
² Spokane, WA	\$3.4	\$3.6	\$4.1	\$4.2	\$4.4	NA	2% state-shared only
Springfield, MO	\$4.4	\$4.8	\$5.2	\$5.3	\$5.7	\$5.8	
St. Louis, MO	\$8.9	\$9.4	\$9.7	\$9.8	\$9.5	\$9.5	3.5% convention & sports tax only
St. Petersburg, FL	NA	NA	\$49.4	\$55.7	\$59.5	\$62.1	Pinellas County
Stockton, CA	\$2.2	\$2.6	\$2.9	\$3.1	\$3.3	\$3.4	
Tacoma, WA	\$3.7	\$4.4	\$4.6	\$4.8	\$4.8	\$5.1	State-shared and local
Tallahassee, FL	\$4.6	\$5.4	\$5.6	\$6.0	\$6.0	\$7.0	Leon County
Tampa, FL	\$24.3	\$28.8	\$30.7	\$31.6	\$34.1	\$34.5	Hillsborough County
Tempe, AZ	\$5.3	\$6.8	\$6.8	\$7.4	\$8.1	\$8.2	
Toledo, OH	\$5.8	\$6.2	\$6.8	\$7.0	\$7.4	\$8.1	Lucas County
Tucson, AZ	\$13.3	\$14.5	\$14.9	\$19.4	\$20.3	\$20.6	
Tulsa, OK	\$7.6	\$8.1	\$8.0	\$7.7	\$7.5	\$7.9	
³ Vancouver, WA	NA	\$2.2	\$2.4	\$2.5	\$2.4	\$2.6	2% state-shared and 2% local
Virginia Beach, VA	\$29.6	\$30.9	\$32.6	\$34.2	\$36.1	\$37.1	
Washington, DC	\$244.1	\$277.5	\$313.5	\$318.8	\$334.0	\$345.7	
Wichita, KS	\$7.3	\$7.9	\$7.6	\$7.4	\$7.5	\$7.8	
Winston-Salem, NC	\$0.7	\$0.7	\$0.8	\$0.8	\$0.9	\$0.9	
Worcester, MA	\$2.2	\$2.3	\$2.5	\$2.7	\$2.9	\$3.3	
Yonkers, NY	\$6.0	\$6.6	\$6.7	\$6.7	\$6.9	\$6.9	Westchester County

¹Data not reported at City Level

² FY2019 data yet to be released

³ Reporting Difference from 2018 to 2019

Source: Respective Jurisdictions

Excise Taxes

In addition to percentage taxes on gross room revenues, some hotel are also subject to excise taxes on lodging transactions. States, cities, or special districts may charge a flat fee per room night on all hotel rooms within their boundaries. Excise taxes tend to be less volatile because their amount only depends on the occupancy and is not subject to room price variations. However, excise taxes do not grow with inflation or room rate increases.

Hotels in 22 cities are subject to a state, city-wide or special district excise tax. Excise taxes range from \$0.75 to \$5.00 per room night, with an average of \$2.61 . HVS calculated each city’s excise tax as a percent of its per diem rate (in fiscal year 2019 dollars) to provide an example of effective rates. A city’s “effective rate” indicates the average rate a person pays if the excise tax were included as a percent of total sale price. For this example, HVS used the per diem rates set by the U.S. General Services Administration (GSA). The per diem rates set by the GSA are usually lower than the average daily rates at hotels in the specified areasThe chart below is for illustrative purposes only.

On average, every dollar charged in excise tax is roughly equivalent to an ad valorem tax increase of 0.86% for 2019.

Selected Effective Rates of Excise Taxes

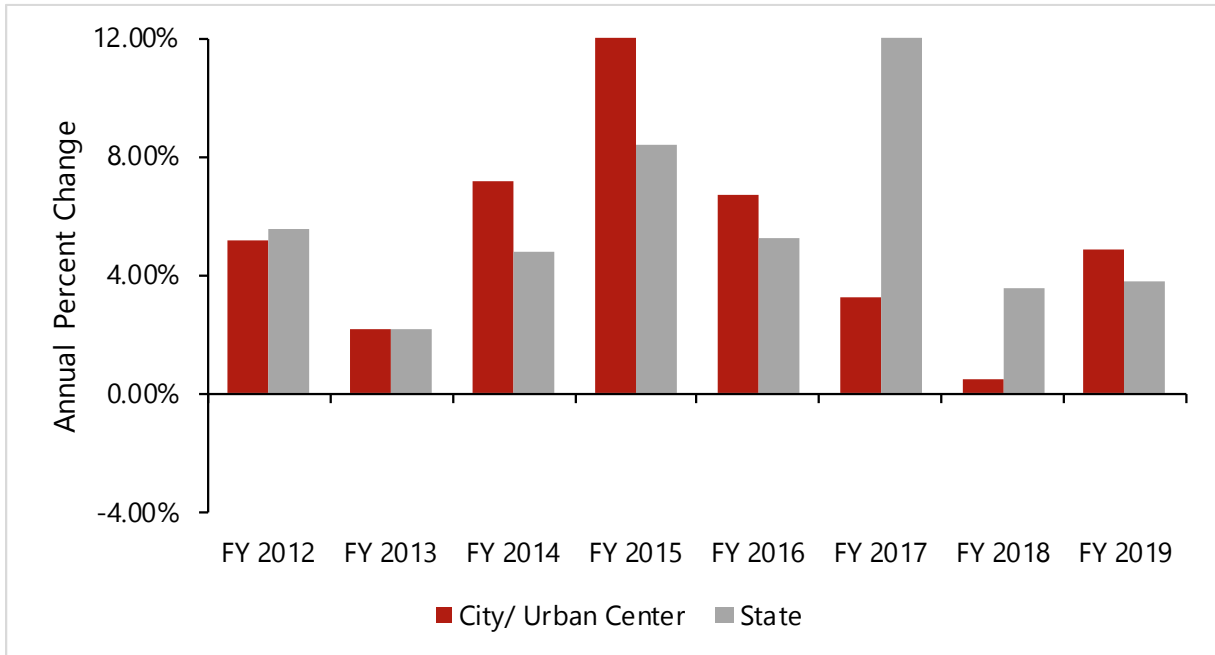
City	Excise Tax Amount	2019 Per Diem	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Columbus, GA	\$5.00	\$94	5.32%	16.00%	21.32%
Atlanta, GA	\$5.00	\$152	3.29%	16.90%	20.19%
Augusta, GA	\$5.00	\$102	4.90%	14.00%	18.90%
Tucson, AZ	\$4.00	\$94	2.67%	12.05%	14.72%
New York, NY	\$3.50	\$288	3.72%	14.75%	18.47%
Reno, NV	\$3.00	\$114	3.19%	13.50%	16.69%
Nashville, TN	\$2.50	\$179	1.67%	15.25%	16.92%
Montgomery, AL	\$2.25	\$94	1.26%	15.00%	16.26%
Seattle, WA	\$2.00	\$189	2.13%	15.60%	17.73%
Virginia Beach, VA	\$2.00	\$99	1.62%	15.50%	17.12%
Norfolk, VA	\$3.00	\$94	2.63%	14.00%	16.63%
San Jose, CA	\$3.00	\$94	1.59%	14.00%	15.59%
Huntsville, AL	\$2.00	\$94	2.13%	15.50%	17.63%
Spokane, WA	\$2.00	\$105	1.65%	12.10%	13.75%
Sioux Falls, SD	\$2.00	\$94	1.90%	10.00%	11.90%
Vancouver, WA	\$2.00	\$150	2.02%	10.40%	12.42%
New Orleans, LA	\$1.63	\$150	1.04%	18.20%	19.24%
Kansas City, MO	\$1.50	\$125	1.60%	17.10%	18.70%
Tacoma, WA	\$1.50	\$121	1.60%	11.53%	13.13%
Newport News, VA	\$1.00	\$94	1.06%	14.00%	15.06%
Chesapeake, VA	\$1.00	\$94	0.60%	12.00%	12.60%
Jackson, MS	\$0.75	\$94	0.60%	12.00%	12.60%

Source: HVS, GSA, and Respective Jurisdictions

Room Revenue Trends

Since reporting and payment of lodging taxes are mandatory, data on tax revenue provides a useful way to assess the performance of the lodging industry. HVS estimated the amounts of taxable room revenue in each state and city by dividing the tax revenues by the tax rate. Taxable room revenues are typically less than gross room revenues because most lodging tax laws provide some exemptions such as room rental paid by military personnel or government employees. The figure below shows estimated taxable room revenues for the states and cities for which data is available.

Estimated Average Annual Change in Taxable Room Revenue in State and Cities (2019 \$Millions)⁹



Source: HVS and Respective Jurisdictions

⁹ HVS estimated revenues for each year by computing the revenue change in each city or state for which data was available, then averaging the revenue changes of all cities or states.

Airbnb Lodging Tax Collections

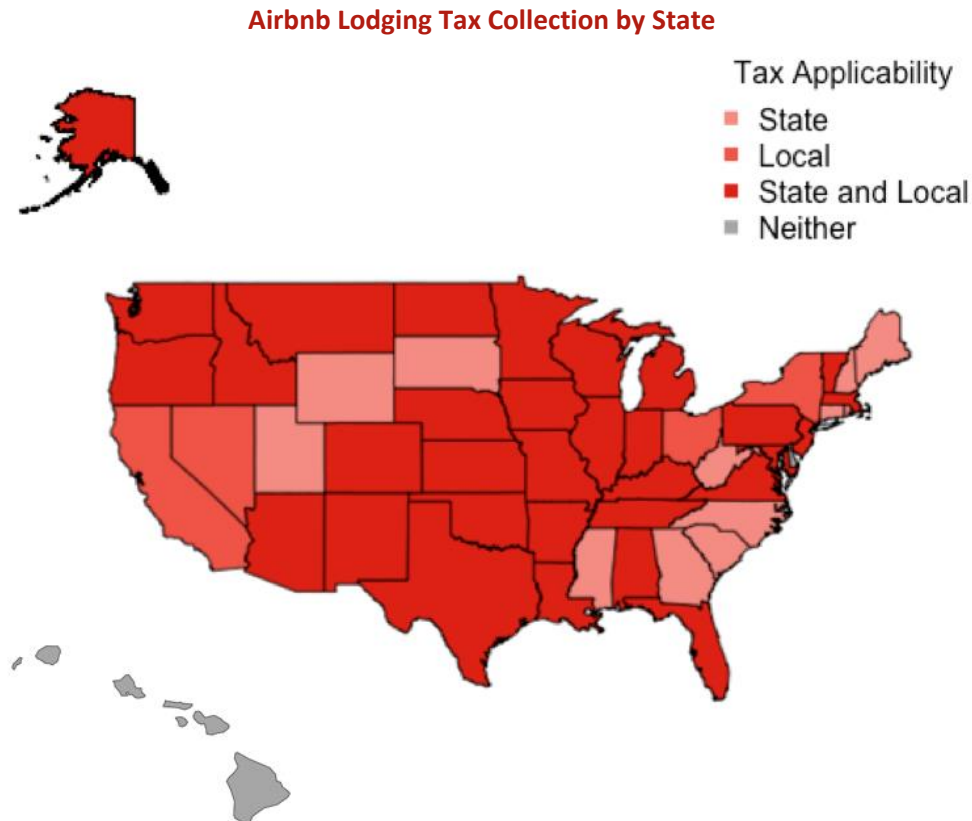
Short-term home rental services such as Airbnb, HomeAway, and VRBO have grown popular among travelers, with Airbnb being the dominant player in the market. Often called parts of a sharing economy, these peer-to-peer platforms allow homeowners to rent out a spare room or an entire house or apartment to travelers seeking “unique travel experiences” and accommodations. Airbnb has exponentially grown since its founding. In September of 2020, Airbnb reported over seven million worldwide listings across 100,000 cities on its website.

Airbnb does not make rental data publicly available. However, STR published a research brief, “Airbnb & Hotel Performance,” in 2016, which compared room rates, occupancy levels, room demand, and Airbnb’s impact on hotel compression nights by year.

In reaction to Airbnb’s growth, cities have been forced to confront challenges related to the impact of rapid growth in short-term rentals. Hoteliers have raised issues of fairness since since short-term rentals are typically subject to a comparable level of regulation, permitting, and taxation. Residents have raised concerns over the neighborhood impacts of transient visitation. In response, many cities and states have imposed new-taxes and regulations on short-term rentals.

To gain legitimacy and permanence within the United States, Airbnb has been urging local governments to allow it to collect and remit lodging taxes on the hosts’ behalf. In the past two years, states and cities have made considerable efforts to collect taxes from Airbnb.

The map below shows the states in which Airbnb applies only local lodging taxes or a combination of state and local lodging taxes.



Source: HVS and Airbnb

Disclaimer

HVS's lodging tax study recognizes that lodging tax rates, collections, and distributions are in constant flux. The data presented herein is HVS's best attempt to gather the most recently available information. HVS used sources deemed to be reliable and assumes that this information is accurate. All questions, comments, or concerns are welcome in the continuing process to accurately present the current and historical trends of lodging taxes in the United States.



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Everywhere.

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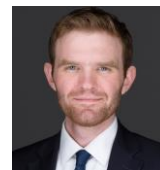
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APPENDIX A – STATE LODGING TAXES

Alabama

The State of Alabama levies a transient lodging tax on renting or furnishing any room or rooms, lodging, or accommodations to transients. The statewide transient lodging tax is 4% in all counties except the Alabama Mountain Lakes counties of Blount, Cherokee, Colbert, Cullman, DeKalb, Etowah, Franklin, Jackson, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston, where an additional 1% lodging tax is imposed. 50% of the 1% additional lodging tax is distributed to the Alabama Mountain Lakes Association, while the other 50% is distributed to the counties in which the tax was collected. 180 or more continuous days of occupancy and non-profit or privately operated lodging facilities for the recreation/education of students, children, or nonprofit members are exempt from the tax.

Alabama		
Year	Rate	Collections
2019	4.00%	\$81,511,676
2018	4.00%	74,265,554
2017	4.00%	68,995,437
2016	4.00%	64,885,867
2015	4.00%	60,894,942
2014	4.00%	56,824,348
2013	4.00%	53,703,169
2012	4.00%	51,777,820
2011	4.00%	49,704,019
2010	4.00%	43,340,743
2009	4.00%	43,754,584
2008	4.00%	47,185,948
2007	4.00%	44,683,652
2006	4.00%	41,274,184
2005	4.00%	35,634,232
2004	4.00%	34,073,086
2003	4.00%	31,510,872
2002	4.00%	30,733,336
2001	4.00%	29,158,729

Alaska

The State of Alaska does not impose a statewide lodging tax or sales tax.

Arizona

Transient lodging in Arizona is subject to Arizona's statewide transaction privilege tax, which is similar to a general sales tax. The tax base is the gross proceeds of sales or gross income derived from the business. Exemptions are granted for non-lodging business activity or the renting of lodging to a motion picture production company. The state deducts a .065% administrative fee for the administration of the tax. The tax rate increased to 6.5% in fiscal year 2011, but has returned to 5.5% as of June 1, 2013.

Arizona		
Year	Rate	Collections
2019	5.50%	\$200,579,702
2018	5.50%	183,863,915
2017	5.50%	168,226,449
2016	5.50%	155,052,891
2015	5.50%	147,153,473
2014	5.50%	128,390,496
2013	6.50%	122,158,268
2012	6.50%	118,627,527
2011	6.50%	112,160,756
2010	5.50%	107,221,518
2009	5.50%	116,403,922
2008	5.50%	132,163,437
2007	5.50%	132,475,665
2006	5.50%	124,483,456
2005	5.50%	113,372,263
2004	5.50%	100,713,460
2003	5.50%	93,417,455
2002	5.50%	91,286,854
2001	5.50%	102,905,472

Arkansas

Arkansas' statewide sales tax applies to the furnishing of rooms to transient guests. The State also imposes a 2% tourism tax on lodging services. These taxes are in addition to local county and municipal sales taxes and transient lodging taxes. The below data pertains to collections of the 2% statewide tourism tax in calendar years. On July 1, 2013, the state sales tax increased from 6% to 6.5%.

Arkansas		
Year	Rate	Collections
2019	2.00%	\$17,608,562
2018	2.00%	16,428,648
2017	2.00%	15,897,536
2016	2.00%	15,461,541
2015	2.00%	14,815,702
2014	2.00%	13,677,981
2013	2.00%	12,716,494
2012	2.00%	12,405,781
2011	2.00%	12,025,504
2010	2.00%	11,492,218
2009	2.00%	11,378,831
2008	2.00%	12,005,267
2007	2.00%	11,571,123
2006	2.00%	11,089,224
2005	2.00%	10,177,191

California

Local transient occupancy taxes can be imposed on hotels, motels, and other forms of transient lodging. Either a city or county (or both) may levy a tax on lodging for a period of fewer than 30 days, but the State of California does not. Incorporated cities are not subject to county lodging taxes. Special local taxing districts are permitted. Transient occupancy taxes are not levied on campgrounds and owners of time-shares. Other exceptions may be determined by local legislative bodies.

Colorado

Units rented for less than 30 consecutive days are subject to the state sales tax. Hotels are also subject to local sales taxes and local hotel taxes.

The state sales tax is collected by the Colorado Department of Revenue, except for home-rule cities and counties. The state retains 2.22% of collections as a Service Fee. The below data pertains to the state sales tax rate and sales tax collections that came from lodging transactions.

Colorado		
Year	Rate	Collections
2019	2.90%	\$167,474,420
2018	2.90%	150,955,788
2017	2.90%	132,643,506
2016	2.90%	120,529,916
2015	2.90%	92,553,094
2014	2.90%	88,258,000
2013	2.90%	81,039,000
2012	2.90%	77,409,000
2011	2.90%	71,189,000
2010	2.90%	63,346,000
2009	2.90%	66,536,000
2008	2.90%	72,530,000
2007	2.90%	67,693,000
2006	2.90%	59,660,000
2005	2.90%	54,307,000
2004	2.90%	50,991,000
2003	2.90%	50,514,000

Connecticut

Connecticut applies a room occupancy tax on hotel and lodging stays of 30 days or less. The Connecticut room occupancy tax was raised from 12% to 15% on July 1, 2011. The room occupancy tax is collected by the Connecticut Department of Revenue Services.

Connecticut		
Year	Rate	Collections
2019	15.00%	\$131,287,177
2018	15.00%	129,701,359
2017	15.00%	122,789,852
2016	15.00%	119,741,832
2015	15.00%	116,281,201
2014	15.00%	105,663,996
2013	15.00%	104,088,401
2012	15.00%	103,965,000
2011	12.00%	102,109,413

Delaware

Delaware imposes an 8% accommodation tax upon every occupancy of a room or rooms in a hotel, motel or tourist home within the State. The accommodation tax is remitted to the Department of Finance. Exemptions are available for charitable, educational, or religious institutions, summer camps for children, nursing homes and hospitals, permanent residents, and employees of the U.S. government on official business. Municipalities and counties may not impose an additional accommodation tax.

Year	Delaware	
	Rate	Collections
2019	8.00%	\$15,800,000
2018	8.00%	14,900,000
2017	8.00%	14,800,000
2016	8.00%	13,700,000
2015	8.00%	13,100,000
2014	8.00%	12,300,000
2013	8.00%	11,900,000
2012	8.00%	11,000,000
2011	8.00%	10,300,000
2010	8.00%	10,000,000
2009	8.00%	9,800,000
2008	8.00%	11,300,000
2007	8.00%	11,400,000
2006	8.00%	10,800,000
2005	8.00%	9,900,000
2004	8.00%	10,200,000
2003	8.00%	9,100,000
2002	8.00%	8,500,000
2001	8.00%	8,700,000

Florida

Sales tax is due on rental charges or room rates paid for the right to use or occupy living or sleeping accommodations. Exemptions are granted for 6 or more months of continuous residence, full-time students enrolled in postsecondary education, and active duty military personnel in the community under official orders. A 2.5% collection allowance is granted for the remittance of the statewide sales tax. However, the State of Florida does not provide a breakdown

of sales tax revenues derived from accommodation sales.

Georgia

Georgia's statewide 4% sales tax applies to hotels. Although there is no statewide hotel tax, local municipal or county authorities can apply an excise tax to all accommodations that are regularly furnished for value for the first 10 days of occupancy. Local authorities can choose the rate of their transient hotel tax, between 3% and 8%. Exemptions to the hotel tax are granted for those staying in a room as a result of destruction to their home or those on official government business.

Year	Georgia	
	Rate	Collections
2019	4.00%	\$362,879,000
2018	4.00%	330,594,000
2017	4.00%	307,790,000
2016	4.00%	295,999,000
2015	4.00%	269,134,000
2014	4.00%	239,002,000
2013	4.00%	221,699,000
2012	4.00%	208,044,000
2011	4.00%	201,754,000
2010	4.00%	181,437,000

Hawaii

In addition to the statewide 4% general excise tax, the Transient Accommodations Tax is also levied upon the gross rental proceeds derived from the furnishing of transient accommodations for fewer than 180 days. The Transient Accommodations Tax was raised to 8.25% for FY 2010, 9.25% for FY 2011, and 10.25% in FY 2018. Hawaii's general excise tax is 4%, the rate is 4.5% in Oahu. Exemptions to the Transient Accommodations Tax are offered for health care facilities, school dormitories, nonprofit lodging, living accommodations for military personnel, renters receiving rental subsistence, renters to full-time postsecondary students, and accommodations for foreign diplomats. The data below pertains to the

Transient Accommodations Tax rates and collections per calendar year.

Hawaii		
Year	Rate	Collections
2019	10.25%	\$600,334,000
2018	10.25%	554,912,000
2017	9.25%	508,357,000
2016	9.25%	446,781,000
2015	9.25%	420,981,000
2014	9.25%	395,242,000
2013	9.25%	354,082,000
2012	9.25%	308,974,000
2011	9.25%	271,755,000
2010	8.25%	214,219,000
2009	7.25%	199,594,000
2008	7.25%	222,685,000
2007	7.25%	219,831,000
2006	7.25%	213,226,000
2005	7.25%	198,774,000
2004	7.25%	181,848,000
2003	7.25%	170,865,000

Idaho

Idaho levies a 6% statewide sales tax applied on hotels, plus an additional 2% Travel & Convention Hotel/Motel Tax on hotel or motel occupants and campground users for fewer than 30 continuous days. Local governments can also impose their own hotel taxes. Both the sales tax and the Travel and Convention Hotel/Motel Tax are remitted to the Idaho Tax Commission. The data below describes the rate and collections of the Travel

and Convention Hotel/Motel Tax.

Idaho		
Year	Rate	Collections
2019	2.00%	\$13,728,386
2018	2.00%	12,576,999
2017	2.00%	11,254,262
2016	2.00%	10,052,629
2015	2.00%	8,830,333
2014	2.00%	8,112,343
2013	2.00%	7,501,871
2012	2.00%	7,084,790
2011	2.00%	6,665,722
2010	2.00%	6,276,456
2009	2.00%	6,862,000
2008	2.00%	7,378,675
2007	2.00%	6,908,518
2006	2.00%	6,290,575
2005	2.00%	5,704,999
2004	2.00%	5,315,084
2003	2.00%	5,044,435
2002	2.00%	4,912,981

Illinois

The Hotel Operators Occupation Tax is imposed on the occupation of renting, leasing, or letting rooms to persons for living quarters for periods of fewer than 30 days consecutive days. Illinois statewide sales tax is not imposed on hotels, but various county, municipal, and authority taxes are imposed on hotels. Exemptions to the Hotel Operators Occupation Tax are granted to foreign diplomats and permanent residents. Due to special district taxing, an effective rate of 6.17% is levied in the city of Chicago. Revenue reporting techniques were adjusted by the State of Illinois beginning in 2017, which accounts for the increase in lodging tax revenue.

Illinois		
Year	Rate	Collections
2019	6.00%	\$443,782,850
2018	6.00%	421,310,900
2017	6.00%	410,380,287
2016	6.00%	263,538,007
2015	6.00%	256,701,628
2014	6.00%	232,368,229
2013	6.00%	222,824,550
2012	6.00%	209,286,338
2011	6.00%	193,391,253
2010	6.00%	171,019,922
2009	6.00%	194,700,000
2008	6.00%	219,700,000
2007	6.00%	206,800,000
2006	6.00%	185,000,000
2005	6.00%	160,700,000
2004	6.00%	156,100,000
2003	6.00%	150,700,000

Indiana

In addition to the 7% statewide sales tax, counties may impose a County Innkeeper Tax on the rental of rooms and accommodations for fewer than 30 days. The Indiana Department of Revenue only collects County Innkeeper Taxes for certain counties. Although the Department of Revenue reports County Innkeeper Tax revenue, it does not provide a breakdown of sales tax revenue derived from lodging sales.

Indiana		
Year	Rate	Collections
2019	7.00%	\$68,661,200
2018	7.00%	64,738,100
2017	7.00%	60,915,800
2016	7.00%	60,545,200
2015	7.00%	61,088,700
2014	7.00%	51,566,000
2013	7.00%	49,585,700
2012	7.00%	49,261,000
2011	7.00%	42,443,900

Iowa

The statewide sales tax levied on hotels and motels is 5%. Additional local hotel/motel taxes at the city and county level may be imposed on the gross receipts from the renting of sleeping rooms

for 31 consecutive days or less, but hotels are not subject to local option sales taxes. Local hotel/motel taxes may not exceed 7%. Collection figures indicate sales and use tax paid by hotels and other lodging establishments.

Iowa		
Year	Rate	Collections
2019	5.00%	\$56,643,992
2018	5.00%	50,364,958
2017	5.00%	48,450,514
2016	5.00%	47,667,623
2015	5.00%	47,099,623
2014	5.00%	43,146,372
2013	5.00%	44,827,957
2012	5.00%	42,902,702
2011	5.00%	38,521,298
2010	5.00%	40,025,778
2009	5.00%	34,588,556
2008	5.00%	32,271,965
2007	5.00%	30,174,031
2006	5.00%	28,197,397
2005	5.00%	26,312,120
2004	5.00%	25,165,959
2003	5.00%	24,537,149
2002	5.00%	27,128,614
2001	5.00%	24,912,799

Kansas

The rental of sleeping rooms by a hotel is subject to the 6.50% state sales tax on the total gross receipts. Exemptions from this sales tax are granted to the federal and state government, nonprofit organizations, and volunteer fire departments. Local taxing jurisdictions can also impose an additional Transient Guest Tax. Businesses remitting the state sales tax on hotel gross receipts may keep an administrative fee of 2% Transient Guest Tax revenue. Beginning FY 2016, the state sales tax increased from 6.15% to 6.5%.

Kansas		
Year	Rate	Collections
2019	6.50%	\$48,276,241
2018	6.50%	46,665,637
2017	6.50%	45,370,808
2016	6.50%	45,631,776
2015	6.15%	40,924,227
2014	6.15%	39,185,828
2013	6.30%	37,493,386
2012	6.30%	36,454,102
2011	6.30%	32,825,094
2010	6.30%	24,876,582
2009	6.30%	26,976,527
2008	6.30%	28,562,931
2007	6.30%	26,592,032
2006	6.30%	24,306,886
2005	6.30%	22,199,803
2004	6.30%	21,814,115
2003	6.30%	19,269,441

Kentucky

All hotel rentals are subject to the statewide 6% sales tax and a 1% transient room tax. Local governing bodies may establish an additional transient room tax for rentals of 30 days or less. The data below pertains only to the 1% transient room tax.

Kentucky		
Year	Rate	Collections
2019	1.00%	\$15,078,000
2018	1.00%	13,491,000
2017	1.00%	12,686,000
2016	1.00%	12,528,000
2015	1.00%	12,393,000
2014	1.00%	10,373,498
2013	1.00%	9,800,144
2012	1.00%	9,270,886
2011	1.00%	8,949,223
2010	1.00%	8,187,581
2009	1.00%	8,638,454
2008	1.00%	8,786,179
2007	1.00%	8,271,470
2006	1.00%	7,526,491

Louisiana

The furnishing of rooms by hotels is subject to the 4.45% statewide sales tax. Localities can also impose hotel occupancy taxes at the county, city,

and authority level. The State also imposes a 4% hotel occupancy tax in the Louisiana Stadium District (Orleans and Jefferson Parish), and a 3% New Orleans Morial Exhibition Hall Authority hotel occupancy tax (Orleans Parish), which includes a \$.50 excise on hotels with 10-299 rooms, \$1 excise on hotels with 300-999 rooms, and \$2 excise on hotels with 1000 rooms or more. The below data pertains to the combined Louisiana Stadium District and New Orleans Morial Exhibition Hall Authority tax rates and collection.

Louisiana		
Year	Rate	Collections
2019	7.00%	\$90,761,102
2018	7.00%	87,661,877
2017	7.00%	84,330,000
2016	7.00%	82,590,000
2015	7.00%	80,020,000
2014	7.00%	77,690,000
2013	7.00%	68,610,000
2012	7.00%	61,070,000
2011	7.00%	55,730,000
2010	7.00%	47,500,000
2009	7.00%	44,650,000
2008	7.00%	48,260,000
2007	7.00%	39,710,000
2006	7.00%	36,140,000
2005	7.00%	59,750,000
2004	7.00%	50,970,000
2003	7.00%	49,920,000
2002	7.00%	47,240,000

Maine

Maine's sales tax applies to transient lodging rentals at the rate of 9%. In FY 2014, the rate increased to 8%, and in FY 2016, the rate increased to 9%. The tax is remitted to the Maine Department of Administrative and Financial Services. Sales tax revenue from lodging rentals is

estimated using taxable receipts data.

Maine		
Year	Rate	Collections
2019	9.00%	\$102,844,854
2018	9.00%	94,780,719
2017	9.00%	86,030,946
2016	9.00%	79,398,954
2015	8.00%	68,738,720
2014	8.00%	64,974,160
2013	7.00%	54,243,980
2012	7.00%	51,228,450
2011	7.00%	47,908,371
2010	7.00%	46,058,656
2009	7.00%	42,520,513
2008	7.00%	45,592,183
2007	7.00%	45,505,922
2006	7.00%	41,654,046
2005	7.00%	39,325,762
2004	7.00%	36,643,761
2003	7.00%	36,208,291
2002	7.00%	35,862,799

Maryland

The statewide 6% sales tax is applied to hotel room sales. Local jurisdictions may impose a hotel occupancy tax in addition to the state sales tax.

Maryland		
Year	Rate	Collections
2019	6.00%	\$128,609,786
2018	6.00%	125,021,184
2017	6.00%	121,100,000
2016	6.00%	110,400,000
2015	6.00%	106,369,718
2014	6.00%	91,752,680
2013	6.00%	91,752,680
2012	6.00%	89,834,791
2011	6.00%	84,087,091
2010	6.00%	79,940,519
2009	6.00%	87,629,108
2008	6.00%	76,854,795
2007	5.00%	65,378,429
2006	5.00%	60,902,495
2005	5.00%	57,759,143
2004	5.00%	55,186,802
2003	5.00%	50,843,977
2002	5.00%	50,353,311

Massachusetts

The 5.7% room occupancy excise tax is imposed on the transfer of occupancy, for \$15 or more, of any room in a bed and breakfast establishment, hotel, lodging house, or motel for a period of ninety days or less. The room occupancy excise tax is imposed on transient lodging instead of the statewide sales tax. Cities or towns may also impose a local room occupancy excise tax. The maximum local room occupancy excise tax is 6% (6.5% in Boston). An additional 2.75% tax is levied in Boston, Worcester, Cambridge, Springfield, West Springfield, and Chicopee for convention center funding. Exemptions from the room occupancy excise tax are granted for nonprofit or government institutions, official duties of U.S. military personnel, private convalescent homes, summer camps, and bed and breakfast homes.

Massachusetts		
Year	Rate	Collections
2019	5.70%	\$283,707,812
2018	5.70%	263,448,681
2017	5.70%	255,644,040
2016	5.70%	247,026,426
2015	5.70%	230,198,100
2014	5.70%	209,749,000
2013	5.70%	194,577,000
2012	5.70%	183,707,000
2011	5.70%	167,300,000
2010	5.70%	152,233,000
2009	5.70%	160,933,000
2008	5.70%	174,157,000
2007	5.70%	157,515,000
2006	5.70%	144,808,000
2005	5.70%	133,487,000
2004	5.70%	120,178,000
2003	5.70%	119,991,000
2002	5.70%	123,306,000

Michigan

Hotel room rentals are subject to the Michigan statewide 6% use tax. Local governments may impose their own hotel occupancy taxes. Lodging tax collections were included under a general use

tax listing in financial reports beginning in 2015.

Michigan		
Year	Rate	Collections
2019	6.00%	NA
2018	6.00%	NA
2017	6.00%	NA
2016	6.00%	NA
2015	6.00%	NA
2014	6.00%	\$81,400,000
2013	6.00%	76,700,000
2012	6.00%	74,500,000
2011	6.00%	68,000,000
2010	6.00%	64,700,000
2009	6.00%	62,400,000
2008	6.00%	69,200,000
2007	6.00%	67,100,000
2006	6.00%	66,800,000
2005	6.00%	61,900,000
2004	6.00%	61,000,000
2003	6.00%	58,400,000
2002	6.00%	59,300,000
2001	6.00%	64,000,000

Minnesota

The rental of a room or rooms for a temporary place to stay is subject to the state sales tax. Sales and use tax must be charged on lodging and related services furnished for a period of fewer than 30 days. Local governments may institute their own lodging taxes, but the total tax amount when added to the state sales tax may not exceed 13%. Only the Federal government and foreign diplomats are exempt.

Minnesota		
Year	Rate	Collections
2019	6.88%	\$167,469,299
2018	6.88%	155,136,847
2017	6.88%	154,306,155
2016	6.88%	145,645,178
2015	6.88%	139,402,523
2014	6.88%	131,199,165
2013	6.88%	134,815,694
2012	6.88%	123,817,353
2011	6.88%	121,569,413
2010	6.88%	113,635,639
2009	6.50%	104,217,067
2008	6.50%	115,655,852
2007	6.50%	116,180,529
2006	6.50%	105,724,392
2005	6.50%	95,909,029
2004	6.50%	89,346,174
2003	6.50%	85,177,750

Mississippi

Hotels, motels, tourist courts or camps, and trailer parks are subject to the 7% statewide sales tax of their gross income. Local governments may impose their own local sales taxes on tourism-related business and services.

Mississippi		
Year	Rate	Collections
2019	7.00%	\$75,736,707
2018	7.00%	73,973,913
2017	7.00%	72,220,395
2016	7.00%	66,118,261
2015	7.00%	61,021,620
2014	7.00%	60,075,821
2013	7.00%	48,399,322
2012	7.00%	45,949,960
2011	7.00%	45,598,504
2010	7.00%	41,660,429
2009	7.00%	43,959,595
2008	7.00%	44,258,713
2007	7.00%	39,306,553
2006	7.00%	41,464,807
2005	7.00%	36,266,914
2004	7.00%	35,037,328
2003	7.00%	30,946,466
2002	7.00%	31,568,545
2001	7.00%	30,579,624

Missouri

Missouri charges a 4.225% sales tax on the amount of charges for all rooms furnished for the public. Local governments may impose their own hotel taxes. The Missouri Department of Revenue collects both state and local taxes. Revenue data estimated from reported taxable receipts of hotels, motels, and boarding courts.

Missouri		
Year	Rate	Collections
2019	4.23%	\$85,357,161
2018	4.23%	85,782,711
2017	4.23%	82,253,340
2016	4.23%	73,384,352
2015	4.23%	70,379,376
2014	4.23%	65,204,093
2013	4.23%	60,049,607
2012	4.23%	58,199,584
2011	4.23%	56,338,736
2010	4.23%	53,456,321
2009	4.23%	50,349,261
2008	4.23%	55,395,130
2007	4.23%	54,117,842
2006	4.23%	51,370,135
2005	4.23%	48,318,063
2004	4.23%	45,858,844
2003	4.23%	46,624,160
2002	4.23%	44,277,883
2001	4.23%	44,960,897

Montana

The Lodging Facility Use Tax (LFUT) and the Lodging Facility Sales Tax (LFST) are imposed on users of overnight lodging facilities. The LFUT rate is 4%, and the LFST (first imposed in 2003) rate is 3%, creating a total lodging tax rate of 7%. In 2020, the LFST increased to 4%, meaning the combined rate increased to 8%. Exemptions from the lodging taxes are granted for units for rented 30+ continuous days, units located on an Indian reservation and rented to a member of the same reservation, the federal government, diplomats, youth camps, health care facilities, and facilities charging an average ADAC rate that is 60% or less than the state reimbursement rate for a single room.

Montana		
Year	Rate	Collections
2019	7.00%	\$60,696,000
2018	7.00%	56,896,945
2017	7.00%	51,319,514
2016	7.00%	49,403,270
2015	7.00%	46,824,004
2014	7.00%	42,212,349
2013	7.00%	40,054,048
2012	7.00%	37,864,378
2011	7.00%	34,025,189
2010	7.00%	29,463,020
2009	7.00%	29,784,858
2008	7.00%	31,951,675
2007	7.00%	30,822,617
2006	7.00%	25,697,329
2005	7.00%	24,642,093
2004	7.00%	22,851,830

Nebraska

The state 1% lodging tax is imposed on the total gross receipts charged for sleeping accommodations furnished by a hotel. This is in addition to the 5.5% statewide sales tax. Cities may impose a lodging tax. Counties may also impose a lodging tax of not more than 4%, as well as local sales taxes. Exemptions are granted for any organization that is exempt from sales tax. The state deducts a 3% administrative fee for its collection of sales and lodging tax. The below data pertains to the 1% state lodging tax in calendar years.

Nebraska		
Year	Rate	Collections
2019	1.00%	\$5,896,863
2018	1.00%	5,762,025
2017	1.00%	5,491,572
2016	1.00%	5,442,060
2015	1.00%	5,244,601
2014	1.00%	4,895,468
2013	1.00%	4,524,464
2012	1.00%	4,312,179
2011	1.00%	3,976,771
2010	1.00%	3,834,851
2009	1.00%	3,532,692
2008	1.00%	3,725,953
2007	1.00%	3,558,016
2006	1.00%	3,219,113
2005	1.00%	2,908,916
2004	1.00%	2,791,549
2003	1.00%	2,619,199
2002	1.00%	2,640,766
2001	1.00%	2,598,700

Nevada

Nevada applies a tax of at least 3/8 of 1% on the gross receipts from the rental of transient lodging, which is retained by the county remitting in which the tax is remitted for local promotion of tourism. Beginning in fiscal year 2010, the State began charging an additional 3% tax for school support funding.

Nevada		
Year	Rate	Collections
2019	3.38%	\$208,476,951
2018	3.38%	204,579,868
2017	3.38%	203,082,002
2016	3.38%	189,474,099
2015	3.38%	171,573,464
2014	3.38%	160,397,406
2013	3.38%	146,370,186
2012	3.38%	143,767,397
2011	3.38%	128,203,856
2010	3.38%	111,513,747
2009	0.38%	18,163,309
2008	0.38%	19,076,477
2007	0.38%	18,363,565
2006	0.38%	17,279,556

New Hampshire

The statewide Meals and Rentals Tax is assessed upon patrons of any facility with sleeping accommodations for 185 days or less. The rate was raised from 8% to 9% in FY 2009. Exemptions are granted for the state government, federal government, campsites, schools, and medical facilities. Operators are allowed to retain a 3% commission on the Meals and Rentals Tax remitted to the state. The below tax data is in calendar years.

New Hampshire		
Year	Rate	Collections
2019	9.00%	\$63,559,701
2018	9.00%	62,089,066
2017	9.00%	56,790,540
2016	9.00%	53,434,110
2015	9.00%	51,293,296
2014	9.00%	47,577,052
2013	9.00%	44,815,382
2012	9.00%	41,864,767
2011	9.00%	40,799,181
2010	9.00%	37,375,769
2009	9.00%	34,092,564
2008	8.00%	35,895,249
2007	8.00%	34,930,107
2006	8.00%	32,181,390
2005	8.00%	31,219,485
2004	8.00%	30,836,386
2003	8.00%	30,599,999
2002	8.00%	34,806,937

New Jersey

The 5% State Occupancy Fee is imposed on the rent for every occupancy in a hotel, motel, or similar facilities. Atlantic City, Elizabeth, Jersey City and Newark hotels are instead charged at 1%, and hotels in The Wildwoods at 3.15%. This is in addition to the state 7% sales tax. Various local Municipal Occupancy Taxes are permitted. Exemptions are granted for state or federal agencies, religious, educational, and charitable organizations, organizations exempt from the sales tax, rooms rented for the purpose of assembly, or residents of 90+ days. The data below pertains to the 5% State Occupancy Fee.

New Jersey		
Year	Rate	Collections
2019	5.00%	\$112,489,741
2018	5.00%	105,450,123
2017	5.00%	101,206,200
2016	5.00%	98,400,760
2015	5.00%	95,430,338
2014	5.00%	86,975,867
2013	5.00%	92,179,102
2012	5.00%	85,182,162
2011	5.00%	78,238,345
2010	5.00%	72,808,464
2009	5.00%	74,261,839
2008	5.00%	86,285,708
2007	5.00%	84,194,930
2006	5.00%	78,949,297
2005	5.00%	78,023,679
2004	7.00%	85,198,185

New Mexico

Receipts from the rental of lodging in hotels, motels and facilities of the same nature are considered the sale of a license to use, and are subject to the 5.125% statewide gross receipts tax (a sales tax). Hotels are also subject to local sales and lodging taxes. The state of New Mexico does not provide a breakdown of sales tax revenue derived from lodging sales.

New York

The New York State 4% sales tax applies to room rentals in New York. Local sales taxes, MCTD taxes, and hotel room occupancy taxes can also be levied on room rentals. Exemptions are granted for the state and federal government, nonprofits, and permanent (180+ days) residents. Collection data is estimated using reported taxable receipts.

New York		
Year	Rate	Collections
2019	4.00%	\$507,043,783
2018	4.00%	496,421,014
2017	4.00%	510,810,237
2016	4.00%	500,215,557
2015	4.00%	487,377,020
2014	4.00%	459,733,782
2013	4.00%	439,978,360
2012	4.00%	411,854,760
2011	4.00%	363,064,040
2010	4.00%	314,090,880
2009	4.00%	370,228,080
2008	4.00%	362,691,200
2007	4.00%	316,757,120
2006	4.00%	298,444,600
2005	4.00%	268,137,640
2004	4.00%	233,572,840
2003	4.00%	225,718,000

North Carolina

The sales price of the rental of an accommodation is subject to North Carolina's state sales tax, as well as local sales taxes and hotel room occupancy taxes. Note that the sales tax rate was reduced to 4.75% in FY 2012. Exemptions are provided for residents of 90+ days or schools, camps, and similar entities.

North Carolina		
Year	Rate	Collections
2019	4.75%	\$259,427,542
2018	4.75%	236,947,601
2017	4.75%	221,588,093
2016	4.75%	204,480,071
2015	4.75%	187,994,716
2014	4.75%	171,506,857
2013	4.75%	160,377,382
2012	4.75%	153,190,916
2011	5.75%	168,263,826
2010	5.75%	138,465,460
2009	4.50%	121,583,836
2008	4.50%	126,918,846
2007	4.50%	124,361,295
2006	4.50%	120,557,672
2005	4.50%	118,722,758
2004	4.50%	123,873,426
2003	4.50%	112,843,854
2002	4.50%	91,136,250
2001	4.50%	87,748,141

North Dakota

Gross receipts from the rental of hotel, motel, or tourist court accommodations are subject to the North Dakota 5% state sales tax. The governing body of any city may impose an additional maximum 2% tax on hotel/motel accommodations, and a city may impose an additional 1% tax on lodging accommodations. The sales tax on lodging was increased from 5% to 6% from FY 2004 to FY 2007 for the promotion of Lewis and Clark bicentennial events. Exemptions are granted for federal, state, and local government and 30+ days of continuous residency. North Dakota does not provide a breakdown of sales tax revenue received from lodging sales.

Ohio

The Ohio statewide 5.75% sales tax applies to the rental of hotel rooms or similar sleeping accommodations for fewer than 30 days by establishments with five or more sleeping rooms. This state sales tax is in addition to local sales taxes and municipal, county, or authority taxes that can be placed on hotels. Ohio does not provide a breakdown of sales tax revenue received from lodging sales.

Oklahoma

Any form of lodging, excluding rental properties and rooms rented inside a home, is subject to the Oklahoma 4.5% statewide sales tax, as well as local sales taxes and lodging taxes. Oklahoma does not provide a breakdown of sales tax revenue received from lodging sales.

Year	Oklahoma	
	Rate	Collections
2019	4.50%	\$3,439,477
2018	4.50%	2,824,264
2017	4.50%	2,513,038
2016	4.50%	2,340,898
2015	4.50%	2,139,650
2014	4.50%	1,836,963
2013	4.50%	1,651,152
2012	4.50%	1,458,393
2011	4.50%	1,318,334

Oregon

The State 1.80% Lodging Tax is imposed on those who provide temporary overnight lodging. This tax is in addition to local city and county sales taxes or lodging taxes. Beginning in July 2020, the lodging tax decreased to 1.5%. Exemptions are granted for federal employees, lodgers for 30+ days, health care facilities, mental health facilities, facilities with fewer than 30 rentals/year, emergency temporary shelter, and nonprofits. A 5% administration fee retained from the total tax by providers. The data below pertains to collections in calendar years.

Year	Oregon	
	Rate	Collections
2019	1.80%	\$40,656,843
2018	1.80%	38,404,715
2017	1.80%	31,355,646
2016	1.00%	18,661,787
2015	1.00%	17,797,802
2014	1.00%	15,508,927
2013	1.00%	13,527,916
2012	1.00%	12,377,707
2011	1.00%	11,505,246
2010	1.00%	11,085,176
2009	1.00%	10,492,522
2008	1.00%	11,718,287
2007	1.00%	11,690,021
2006	1.00%	10,720,797
2005	1.00%	9,087,486
2004	1.00%	8,361,090

Pennsylvania

The Hotel Occupancy Tax applies to room rental charges for periods fewer than 30 days. It is

imposed at the same rate as the Pennsylvania sales tax, at 6%, with a 1% local tax added to purchases made in Allegheny County and in Philadelphia. Local sales taxes and hotel occupancy taxes can also be imposed in addition to the statewide Hotel Occupancy Tax.

Pennsylvania		
Year	Rate	Collections
2019	6.00%	\$227,000,000
2018	6.00%	212,604,000
2017	6.00%	207,906,000
2016	6.00%	198,754,000
2015	6.00%	191,773,900
2014	6.00%	196,087,000
2013	6.00%	187,933,000
2012	6.00%	181,200,000
2011	6.00%	169,980,000
2010	6.00%	152,082,000
2009	6.00%	156,370,000
2008	6.00%	167,591,000
2007	6.00%	163,280,000

Rhode Island

In addition to the 7% state sales tax, Rhode Island also imposes a 6% tax on the rental of rooms in hotels, motels, or lodging houses. The tax rate was raised from 5% to 6% for FY 2005, with the additional 1% allocated to the city or town in which the hotel is located. Hotels with fewer than three rooms are exempt from the tax. The data below pertains to the 6% hotel occupancy tax.

Rhode Island		
Year	Rate	Collections
2019	6.00%	\$21,690,421
2018	6.00%	21,532,607
2017	6.00%	19,599,832
2016	6.00%	19,369,329
2015	6.00%	17,219,528
2014	6.00%	15,690,500
2013	6.00%	14,809,420
2012	6.00%	14,057,464
2011	6.00%	13,012,244
2010	6.00%	11,919,275

South Carolina

The rental of transient accommodations is subject to a statewide accommodations tax of 2% in addition to the statewide 5% sales tax and a potential maximum of 2% local sales tax. Exemptions: rentals for 90+ days and room rentals in house with fewer than 6 bedrooms. The below data pertains to the state accommodations tax. The Department of Revenue did not release their annual report listing lodging tax revenues in FY2018 by the publication of this report.

South Carolina		
Year	Rate	Collections
2019	2.00%	\$75,154,113
2018	2.00%	72,032,863
2017	2.00%	69,577,895
2016	2.00%	62,908,467
2015	2.00%	59,553,409
2014	2.00%	56,090,912
2013	2.00%	50,910,208
2012	2.00%	50,778,183
2011	2.00%	44,429,416
2010	2.00%	39,794,989
2009	2.00%	41,847,565
2008	2.00%	45,409,248
2007	2.00%	42,751,190
2006	2.00%	40,355,781
2005	2.00%	36,774,136
2004	2.00%	34,728,812
2003	2.00%	33,443,210
2002	2.00%	32,103,360

South Dakota

The rentals of rooms or parking sites by lodging establishments or campgrounds to a transient guest for fewer than 28 days are subject to the state 4% sales tax and its 1.5% tourism tax, as well as municipal sales taxes and lodging taxes. The tourism tax is imposed on lodging, visitor attractions, motor vehicles, recreational vehicles, recreational services, spectator events, and visitor intensive businesses. The rate was changed on July 1, 2009 from 1% to 1.5%. The below data pertains to the statewide tourism tax collections

from lodging sales.

South Dakota		
Year	Rate	Collections
2019	1.50%	\$9,531,243
2018	1.50%	9,140,577
2017	1.50%	8,884,732
2016	1.50%	8,952,731
2015	1.50%	8,293,109
2014	1.50%	7,590,592
2013	1.50%	7,247,846
2012	1.50%	9,544,379
2011	1.50%	9,474,051
2010	1.50%	8,409,717
2009	1.00%	5,741,636
2008	1.00%	5,748,566
2007	1.00%	5,349,006
2006	1.00%	4,978,054
2005	1.00%	4,595,790
2004	1.00%	4,350,557
2003	1.00%	4,109,768
2002	1.00%	3,722,957
2001	1.00%	3,793,170

Tennessee

Charges for the use of rooms or accommodations furnished for fewer than 90 days by hotels, motels, inns, or other tourist lodgings are subject to the state 7% sales tax, as well as local sales taxes and hotel occupancy taxes. Exemptions are granted for the federal government and movie production companies.

Tennessee		
Year	Rate	Collections
2019	7.00%	\$278,372,455
2018	7.00%	238,462,115
2016	7.00%	224,620,980
2015	7.00%	198,123,000
2014	7.00%	175,227,255
2013	7.00%	164,403,527
2012	7.00%	160,868,386
2011	7.00%	144,128,615
2010	7.00%	137,972,562
2009	7.00%	146,253,396
2008	7.00%	160,908,556
2007	7.00%	154,080,942
2006	7.00%	142,333,331
2005	7.00%	131,675,053
2004	7.00%	124,795,032

Texas

A 6% statewide Hotel Occupancy Tax is imposed on a person who pays for a room or space in a hotel costing \$15 or more each day, or a sleeping room costing \$2 or more each day. Hotels are also subject to local sales taxes and hotel occupancy taxes.

Texas		
Year	Rate	Collections
2019	6.00%	\$647,246,091
2018	6.00%	610,389,725
2017	6.00%	528,923,364
2016	6.00%	526,107,469
2015	6.00%	530,086,141
2014	6.00%	490,111,083
2013	6.00%	450,129,053
2012	6.00%	401,411,015
2011	6.00%	348,796,113
2010	6.00%	330,809,436
2009	6.00%	343,544,448
2008	6.00%	370,979,724
2007	6.00%	340,634,147
2006	6.00%	308,018,897
2005	6.00%	262,092,112
2004	6.00%	238,861,664
2003	6.00%	227,899,404
2002	6.00%	230,909,206
2001	6.00%	246,813,166

Utah

Beginning in FY 2019, the Utah state sales tax increased from 4.7% to 4.85%. In addition to the state sales tax, the State of Utah imposes a statewide tax on temporary lodging. In addition to the statewide lodging tax of 0.32%. The Transient Room Tax can be imposed by a county, city or town on the rent for temporary lodging for stays of fewer than 30 consecutive days. Sales tax collection estimated using reported taxable sales and the combined statewide sales and lodging tax.

Utah		
Year	Rate	Collections
2019	5.17%	\$113,670,322
2018	5.02%	102,330,624
2017	4.70%	90,825,442
2016	4.70%	81,403,955
2015	4.70%	71,895,888
2014	4.70%	66,065,589
2013	4.70%	62,171,182
2012	4.70%	58,444,659
2011	4.70%	54,320,265
2010	4.70%	47,530,304
2009	4.70%	42,502,883

Vermont

The statewide 9% Meals and Room Tax is imposed on the purchaser of rental accommodations in hotels for 30 days or less, rather than Vermont's usual sales tax. The towns of Brattleboro, Stratton, Stowe, and Williston have a 1% local option on the rooms tax. The cities of Burlington and Rutland may impose their own rooms tax. Exemptions are granted for the state and federal government, diplomats, American Red Cross, and non-profit medical and hospital insurance organizations. Meals and Room Tax revenue estimated from reported taxable sales.

Vermont		
Year	Rate	Collections
2019	9.00%	\$53,719,559
2018	9.00%	50,797,941
2017	9.00%	47,669,180
2016	9.00%	41,441,204
2015	9.00%	39,754,091
2014	9.00%	40,365,629
2013	9.00%	37,736,569
2012	9.00%	34,613,640
2011	9.00%	33,444,580
2010	9.00%	30,723,207
2009	9.00%	31,031,768
2008	9.00%	34,041,787
2007	9.00%	31,007,119
2006	9.00%	30,570,783
2005	9.00%	29,761,865
2004	9.00%	29,027,418
2003	9.00%	28,758,828
2002	9.00%	28,233,496
2001	9.00%	28,724,393

Virginia

Any county, city, or town may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. These local transient occupancy taxes are in addition to the 5.3% statewide sales tax. Collection data estimated using taxable receipts in calendar years. In CY 2005, Virginia adopted a new accounting system, making sales tax figures for individual business categories unavailable. In addition to the statewide sales tax, Virginia imposes a .7% sales tax in Northern Virginia and Hampton Roads and 1.7% hotel tax in the jurisdiction of the Northern Virginia Transportation Authority.

Virginia		
Year	Rate	Collections
2019	5.30%	\$171,324,488
2018	5.30%	165,668,788
2017	5.30%	160,720,378
2016	5.30%	154,200,014
2015	5.30%	148,268,247
2014	5.00%	139,062,077
2013	5.00%	154,691,854
2012	5.00%	155,145,856
2011	5.00%	149,387,770
2010	5.00%	141,842,166
2009	5.00%	140,210,350
2008	5.00%	153,314,795
2007	5.00%	153,959,963
2006	5.00%	149,990,419

Washington

Transient lodging lasting fewer than 30 days is subject to the Washington State 5% sales tax. Local hotel/motel taxes, tourism promotion charges, and convention/trade center taxes may also be imposed. Exemptions are granted for the federal government and health care facilities.

Washington		
Year	Rate	Collections
2019	5.00%	\$147,921,000
2018	5.00%	149,005,000
2017	5.00%	132,423,000
2016	5.00%	102,605,000
2015	5.00%	95,829,000
2014	5.00%	84,362,000
2013	5.00%	78,564,000
2012	5.00%	75,201,000
2011	5.00%	146,449,613
2010	5.00%	137,444,863
2009	5.00%	129,322,140
2008	5.00%	136,756,688
2007	5.00%	134,894,829
2006	5.00%	122,473,985
2005	5.00%	110,746,125
2004	5.00%	99,255,624
2003	5.00%	99,380,193
2002	5.00%	97,711,942
2001	5.00%	95,047,855

West Virginia

Any county or municipality may impose and collect a privilege tax upon the occupancy of hotel rooms within its taxing jurisdiction. Such hotel taxes are in addition to the 6% statewide sales tax. West Virginia does not provide a breakdown of sales tax revenue received from lodging sales.

Wisconsin

Furnishing lodging to the same person or entity at a hotel for a continuous period of fewer than 30

days is subject to the 5% Wisconsin sales tax, as well as county, municipal, and authority sales taxes and hotel taxes. Data on sales tax revenue from lodging sales is not available for FY 2007.

Wisconsin		
Year	Rate	Collections
2019	5.00%	\$117,471,686
2018	5.00%	115,507,857
2017	5.00%	107,047,363
2016	5.00%	104,459,436
2015	5.00%	98,492,822
2014	5.00%	91,958,935
2013	5.00%	85,999,847
2012	5.00%	83,349,821
2011	5.00%	79,419,606
2010	5.00%	74,631,537
2009	5.00%	70,715,400
2008	5.00%	79,294,596

Wyoming

Hotel room rentals are subject to the statewide 4% Wyoming sales tax, while local governments may impose their own sales taxes and lodging taxes of up to an additional 4%. Wyoming does not provide a breakdown of sales tax revenue received from lodging sales.