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# 2021 HVS LODGING TAX REPORT - USA

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*While the impacts of the COVID-19 pandemic on the lodging industry are ongoing, this tenth annual HVS Lodging Tax Study quantifies the revenue impact of the pandemic over the past year. An analysis of 25 major US markets shows losses totaling approximately \$1.3 billion in 2020 from historical levels in 2019. HVS forecasts a loss of \$1.45 billion in rooms revenue in 2021 from a baseline scenario with no pandemic. 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**

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. Beginning in March 2020, the United States hospitality industry faced unprecedented challenges and losses resulting from the COVID-19 pandemic. The lack of convention business, leisure, and business travel across the country during the early days of the pandemic severely reduced lodging tax revenue streams.

Despite the rapid deployment of a readily available vaccine, vaccine hesitancy and more virulent strains of the SARS-CoV-2 coronavirus have created more uncertainty about the pace of economic recovery of the hospitality industry. This report provides insight into how the COVID-19 pandemic reduced lodging tax revenues by analyzing available historical data on lodging tax collections. Using one year of historical data, HVS quantified the impact of the virus and projected the extent of ongoing the economic fallout from the pandemic, which may last for years. Future editions of the HVS Lodging Tax Study will track how the situation evolves.

## **COVID-19 Impact on the Lodging Industry**

The hospitality and tourism industries have proven to be the most vulnerable industries to the COVID-19 pandemic with percentages of revenue losses far exceeding that of the overall economy. As of January 2021, U.S. Travel Association and Tourism Economics reported approximately \$500 billion in losses and \$64 billion in lost federal, state, and local taxes by the end of 2020.<sup>1</sup>

The hospitality industry relied on direct relief offered throughout the COVID-19 pandemic, including the March 2020 \$2.0-trillion CARES economic-aid package, the December 2020 \$900-million aid package, and the March 2021 \$1.9-trillion American Rescue Plan. The \$3.5 trillion budget resolution currently working its way through the congressional approval process promises additional economic stimulus. Full recovery from the initial shock of the COVID-19 pandemic, according to the American Hotel & Lodging Association is not expected until 2024, with state and local tax revenues generated by hotels recovering earlier, albeit in 2023.<sup>2</sup>

## **Lodging Tax Loss Forecast**

HVS 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

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<sup>1</sup> “COVID-19 Travel Industry Research,” U.S. Travel Association, September 10, 2020. ([ustravel.org](http://ustravel.org))

<sup>2</sup> “AHLA’S State of the Hotel Industry 2021,” AHLA, January 21, 2021. ([ahla.com](http://ahla.com))

approximately \$3.7 billion in lodging tax revenue as shown in the figure below. In total, these markets experienced a -34.66% decline in revenues from 2019 to 2020.

### Lodging Tax Revenues in 25 U.S. Markets

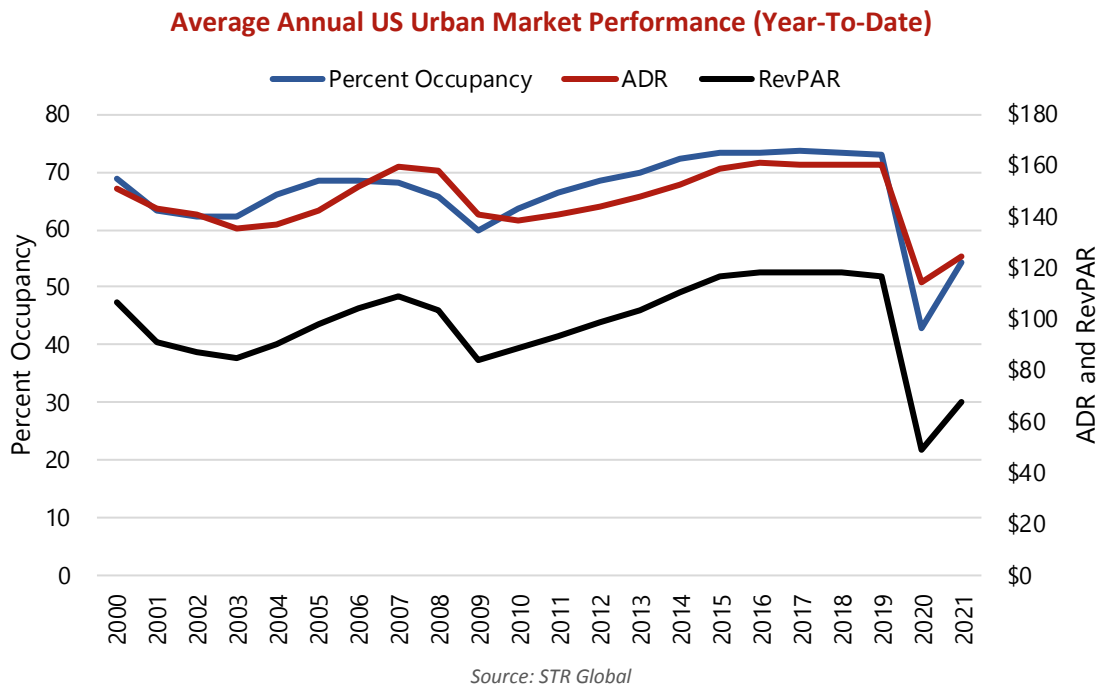
City	\$ Millions		
	2018	2019	2020
New York City	\$606.7	\$634.0	\$481.7
Los Angeles-Long Beach	390.4	387.1	281.6
San Francisco-San Mateo	\$382.2	\$408.3	\$281.0
Orlando	272.3	282.5	206.8
San Diego	\$231.9	\$250.9	\$181.2
Anaheim-Santa Ana	164.2	171.4	130.5
Boston	94.0	100.6	99.3
Tampa-St Petersburg	92.0	96.6	84.8
Washington D.C.	\$328.0	\$345.7	\$83.0
Nashville	95.1	107.6	80.7
Houston	\$89.4	\$86.1	\$67.3
Atlanta	78.4	85.2	54.4
Philadelphia	\$69.5	\$73.2	\$52.8
Denver	120.1	134.0	47.1
Phoenix	47.1	52.0	43.0
Norfolk-Virginia Beach	46.3	48.9	42.9
Dallas	65.3	67.8	41.6
Miami-Hialeah	46.2	47.5	40.1
Oahu Island	45.4	45.4	37.9
Chicago	130.4	133.7	25.7
Seattle	89.8	92.4	21.3
New Orleans	21.0	21.5	19.3
Detroit	28.5	28.0	15.2
St. Louis	9.3	9.5	9.2
Minneapolis-St. Paul	12.7	12.7	4.1
<b>Total</b>	<b>\$3,556</b>	<b>\$3,723</b>	<b>\$2,432</b>

Source: HVS

The performance of the 25 markets during prior economic shocks provides an indication of how recovery from the COVID-19 pandemic may play out. Urban markets that relied heavily on meetings and groups and individual business travel to generate room night demand have been more severely depressed by the pandemic than markets that rely on leisure demand. Long-haul air access and international markets have also been affected more than drive-to markets.

Given the uncertainty surrounding the pandemic throughout 2020, economists and analysts relied on the shape and magnitude of prior economic shocks to estimate losses resulting from COVID-19. These estimates varied from the less-severe (V-shaped recessions similar to the recessions of the 1990s and early 2000s) to the more-severe (U-shaped recessions like the Great Recession or, under the worst-case scenario, an L-shaped recession like Japan experienced in the 1990s). Following the nadir in 2020, recovery in occupancy, average daily room rate (“ADR”), and revenue per available room (“RevPAR”) show recovery patterns resembling that of a V-shaped recession.

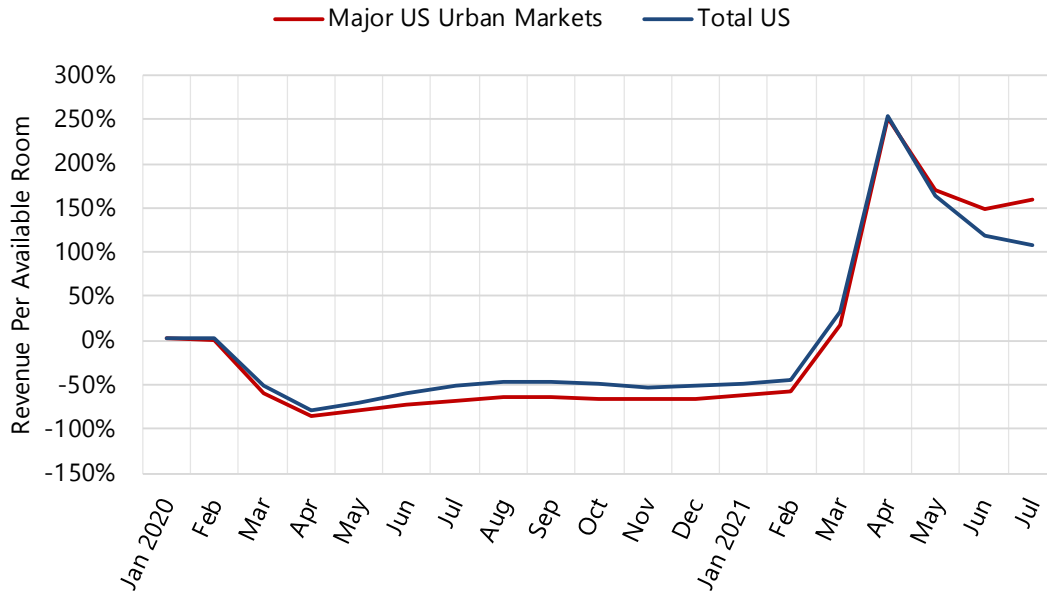
The figure below shows the ADR, occupancy rate, and RevPAR for the major US markets from 2000 to 2020 and the July year-to-date figures for 2021.



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 after reaching \$110.40 in 2014, a five-year recovery period. Comparatively, RevPAR in 2020 reached a nadir of \$48.96 in 2020.

Historical data on the weekly performance of the major urban US markets shows an unprecedented percentage drop in RevPAR during 2020. With year-over-year RevPAR decline reaching a nadir of -84.94% in April 2020. Compared to previous recessions, the recovery reached year-over-year record rates of 251.52% in April 2021 and has not fallen below 100% year-over-year since. The following figure compares year-over-year percentage change in RevPAR for the major US markets versus the United States as a whole.

### Year-Over-Year RevPAR Change (Total US vs. Major Markets)

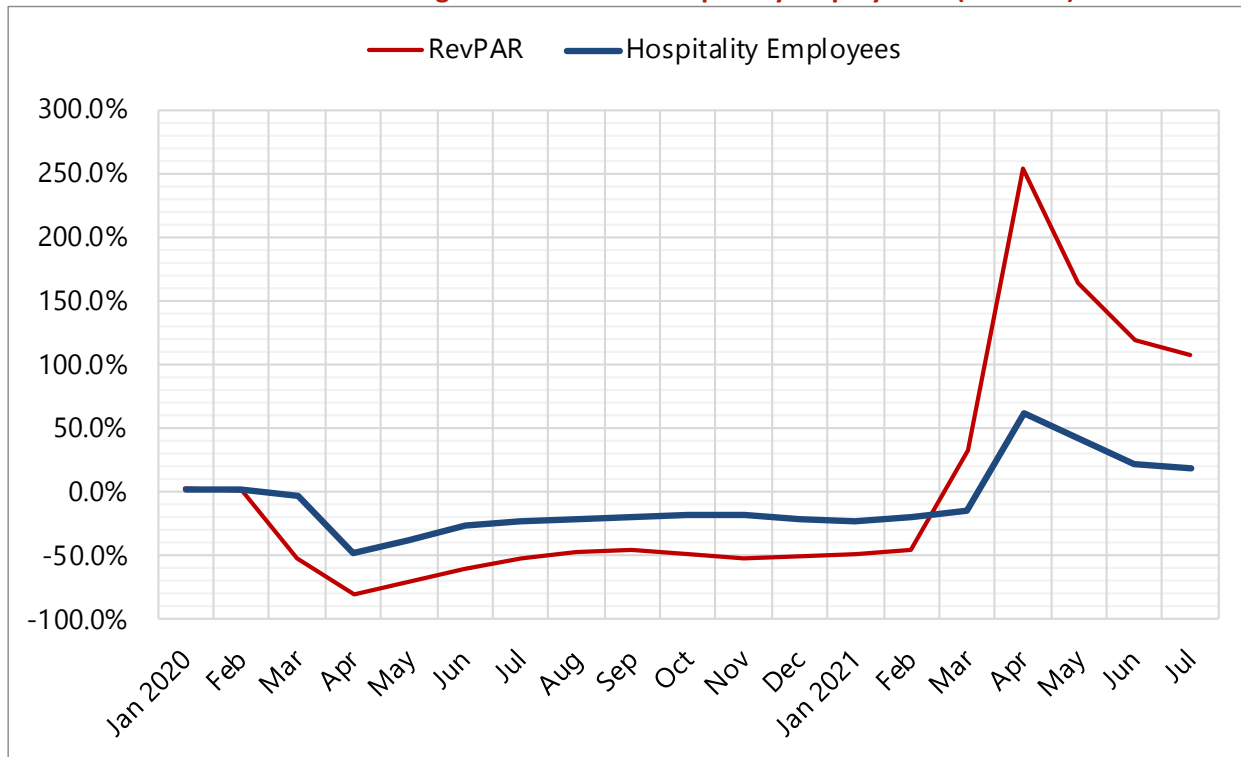


Source: STR Global

During the COVID-19 pandemic, RevPAR declined more severely in major US markets than in the United States as a whole. Beginning in April 2021 and onward, major US markets have outpaced recovery compared to the US as a whole, largely due to the distribution of the vaccine and return of major tourist destinations such as Orlando, Oahu, and New York City.

Employment is a separate metric to measure the rate of recovery in the hospitality industry. The figure below compares the rate of recovery for RevPAR across the United States versus the percentage change in employment throughout the hospitality industry.

### Year-Over-Year Change in RevPAR and Hospitality Employment (Total US)

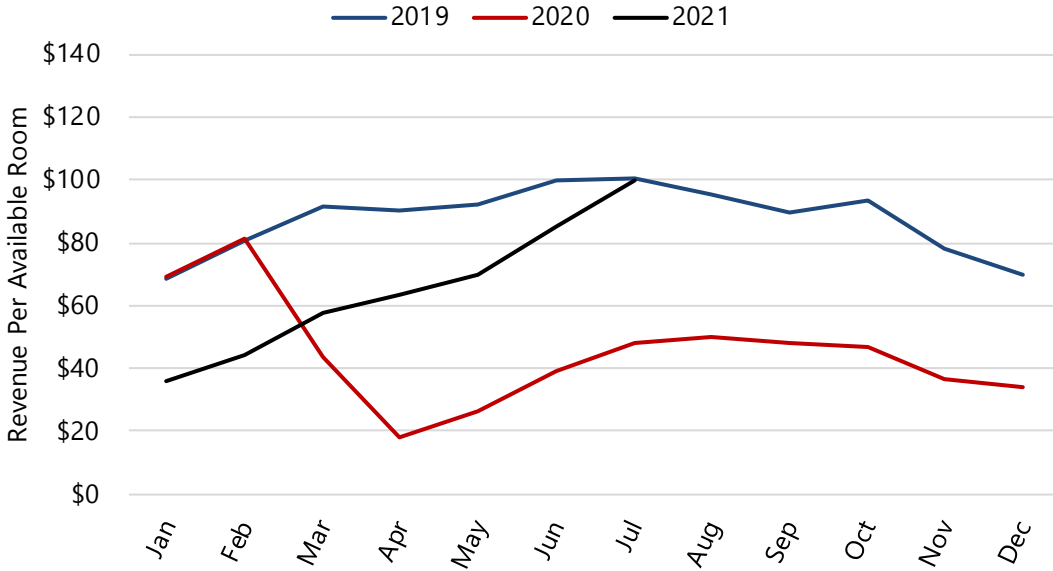


Source: STR Global and Bureau of Labor Statistics

RevPAR declines in 2020 were more severe than the percentage change in hospitality employment and changes in employment appear to lag changes in RevPAR by one month. The trajectory of employment and RevPAR recovery generally mirrored each other.

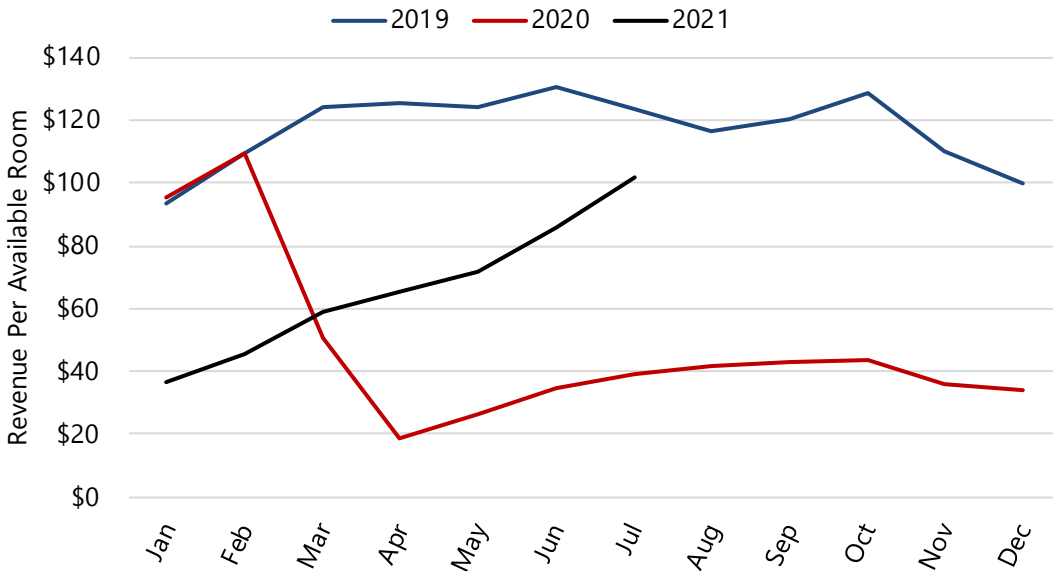
In the 2020 HVS Lodging Tax Study, we forecasted that the recovery of the lodging industry would mirror the recovery of the industry during the Great Recession. While 2020 matched expectations for declines in the hospitality industry, data from 2021 suggests stronger and faster recovery than expected due to pent-up demand and growth in consumer confidence after a year confined to their homes. The following figures compare monthly RevPARs for the total United States and 25 major markets for 2019 through 2021.

### Historical RevPAR 2019 to 2021 (Total US)



Sources: STR (historical) and HVS (projected)

### Historical RevPAR 2019 to 2021 (Major US Markets)



Sources: STR (historical) and HVS (projected)

Nationally, monthly RevPAR recovered to 2019 levels in June, but the 25 major US markets have not fully recovered to 2019 levels as of this writing. Year-to-date US RevPARs for the month of July are -25% below 2019 levels while the top 25 urban markets are down -42% from 2019 levels. A weak first quarter, recovery during the second quarter and a strong second half of the year drive our forecasted RevPARs for 2021. The following figure shows the resulting calendar year RevPAR estimates for the major US markets.

### Projected Changes in Calendar Year RevPAR Values (Major US Markets)

	2018*	2019*	2020*	2021	2022
Forecasted RevPAR	\$115.98	\$115.54	\$48.96	\$87.00	\$120.81
<b>Percent Change in RevPAR from Pre-Pandemic Year (2019)</b>		0.0%	-57.6%	-24.7%	4.6%

\*Historical

Sources: STR (historical) and HVS (projected)

Depending on the jurisdiction, lodging tax revenue collections occur two to three months after the month in which the tax liability is incurred. For example, hotel stays occurring in December may not produce revenue to the taxing entities until the following February or March. This lag effect on tax collections mitigated the revenue losses in 2020, but will slow recovery of tax revenue receipts in 2021. Due to lag effects, recovery may not be fully captured in tax collections until 2022.

To estimate lodging tax revenues, HVS applied the estimated RevPAR growth rates on a collection year basis (as opposed to a calendar year) 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. HVS based its forecast of available rooms on the year-to-date growth in supply through July 2021.

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

HVS Forecast- Revenue Change (millions)				
	Base Year	Historical	Forecast	
	2019	2020	2021	2022
<b>HVS Forecast</b>	\$3,723	\$2,432	\$2,444	\$3,938
<b>2019 Baseline Projection</b>	3,723	3,808	3,896	4,013
<b>Decline from 2019 Baseline Projection</b>		(\$1,376)	(\$1,452)	(\$75)
<b>Percent Change (Compared to Pre-Pandemic Year)</b>		-34.68%	-34.35%	5.77%

Source: HVS

In 2021, lodging tax revenues in the 25 major markets are estimated to fall short of the baseline by approximately \$1.45 billion, which is greater than losses in 2020. Due to lag effects, 2020 captured more non-COVID-19 impacted months than 2021. The rapid pace of recovery through the end of 2021, assuming recovery is not derailed by unforeseen circumstances, suggests that 2022 losses will diminish to under \$100 million compared to the baseline. Losses of this magnitude will continue to stress state and local government budgets and local tourism efforts. The recovery of the hospitality industry relies on its personnel and continued losses in lodging tax revenues may prolong an already-tenuous recovery.

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-term<sup>3</sup> overnight stays at hotels, motels, bed-and-breakfasts and other lodging accommodations. States authorize the imposition of lodging taxes, except in home rule cities.<sup>4</sup> 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 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

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<sup>3</sup>Typically defined in ordinances as being fewer than thirty days.

<sup>4</sup> 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.

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 2020. Recent changes in lodging taxes in cities include the following:

### Changes for Fiscal Year 2020

Location	Effective Date	Description of Change
<b>State Rate Changes</b>		
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.
<b>County Rate Changes</b>		
Cuyahoga County, OH	1-Jan-20	The Bed Tax increased from 5.5% to 6.5%
Milwaukee County, WI	31-Mar-20	The Baseball Stadium District Tax expired on March 31, 2020
<b>City Rate Changes</b>		
Long Beach, CA	1-Jul-20	The City Lodging Tax rate increased from 12% to 13%.
Richmond, VA	1-Oct-20	The Sales and Use Tax increased from 1% to 1.7%

*Source: Respective Jurisdictions*

In addition to the state and local rate changes that took place during fiscal year 2020, HVS projects the following changes for fiscal year 2021 and beyond.

### Projected Changes for Fiscal Year 2021

Location	Effective Date	Description of Change
<b>State Rate Changes</b>		
Hawai'i	1-Jan-21	Counties are allowed to impose an additional 3% hotel tax
Wyoming	1-Aug-21	New 5% statewide lodging tax
<b>City Rate Changes</b>		
Boston, MA	1-Jan-21	New 1.5% surcharge for Tourism Destination Marketing District
Colorado Springs, CO	1-Jan-21	The Colorado Springs Sales Tax rate will decline from 3.12% to 3.07%
Fresno, CA	1-Jan-21	The Fresno-Clovis TBID Assessment will increase from 1.5% to 2%
Portland, OR	1-Jul-21	The Portland Tourism Improvement District increased by a 1% surcharge
Virginia Beach, VA	1-May-21	Virginia Beach increased its lodging tax by 1%

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.

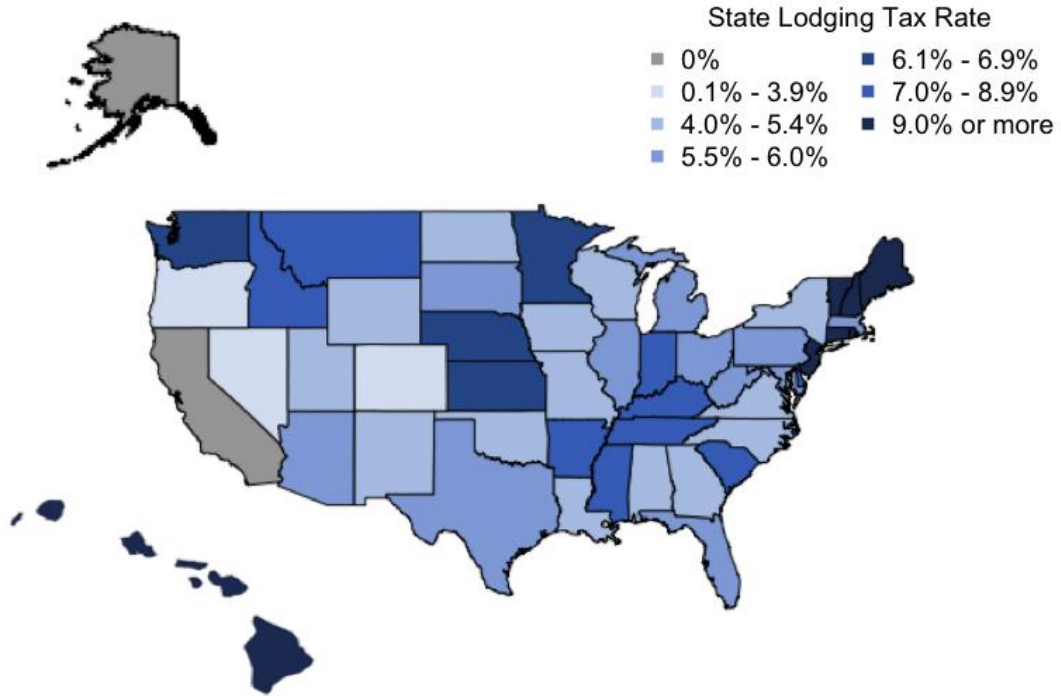
### Total Lodging Tax Rates All 50 States

Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.34%
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 2020

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	<sup>1</sup> 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	<sup>2</sup> 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%
9	Montana		8.00%	8.00%	34	Wisconsin	5.00%		5.00%
12	Indiana	7.00%		7.00%	37	North Carolina	4.75%		4.75%
12	Kentucky	6.00%	1.00%	7.00%	38	Oklahoma	4.50%		4.50%
12	Mississippi	7.00%		7.00%	39	Louisiana	4.45%		4.45%
12	South Carolina	5.00%	2.00%	7.00%	40	<sup>3</sup> Virginia	4.30%		4.30%
16	Tennessee	7.00%		7.00%	41	Missouri	4.23%		4.23%
17	Minnesota	6.88%		6.88%	42	<sup>4</sup> 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%

<sup>1</sup> Additional .5% state sales tax in O'ahu.

<sup>2</sup> 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.

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

<sup>3</sup> Roads. The 1% local tax is included in the state rate. The .7% is included in the city rate, where applicable.

<sup>4</sup> 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 2020, 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.

Among the states that collect a lodging tax, revenue declined at an average rate of -17.3% from 2019 to 2020. In previous years, lodging tax revenues had steadily grown (5.2% from 2018 to 2019 and 3.9% from 2017 to 2018). The overall decline in lodging tax revenues is largely—if not entirely—attributable to the slowdown of transient and business travel during the COVID-19 pandemic.

Of those states that collect a lodging tax and reported revenues in 2020, 38 reported a decline in lodging tax revenues from 2019 to 2020. Wisconsin reported the largest decline in revenue from fiscal year 2019 to 2020 at -49.52% year-over-year.

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 2020 revenues.

### Rank of States by 2020 Lodging Tax Revenues (millions)

2020 Rank	State	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Trend
1	<sup>1</sup> Hawaii	\$648.7	\$673.4	\$743.6	\$799.8	\$837.3	\$772.9	
2	Texas	\$578.8	\$567.3	\$558.5	\$629.1	\$655.2	\$420.6	
3	<sup>2</sup> Illinois	\$280.3	\$284.2	\$433.3	\$434.2	\$449.3	\$379.4	
4	Massachusetts	\$251.4	\$266.4	\$269.9	\$271.5	\$287.2	\$252.3	
5	Pennsylvania	\$209.4	\$214.3	\$219.5	\$219.1	\$229.8	\$180.9	
6	Nevada	\$187.3	\$204.3	\$214.4	\$210.9	\$211.0	\$157.1	
7	<sup>3</sup> Arizona	\$160.7	\$167.2	\$177.6	\$189.5	\$203.1	\$154.3	
8	<sup>4</sup> Connecticut	\$127.0	\$129.1	\$129.6	\$133.7	\$132.9	\$99.9	
9	<sup>5</sup> Maine	\$75.1	\$85.6	\$90.8	\$97.7	\$104.1	\$92.6	
10	New Jersey	\$104.2	\$106.1	\$106.9	\$108.7	\$113.9	\$85.2	
11	<sup>6</sup> Utah	\$78.5	\$87.8	\$95.9	\$105.5	\$114.3	\$84.3	
12	<sup>7</sup> Alabama	\$66.5	\$70.0	\$72.8	\$76.5	\$82.5	\$69.3	
13	<sup>0</sup> South Carolina	\$65.0	\$67.8	\$73.5	\$74.2	\$76.1	\$65.9	
14	Montana	\$51.1	\$53.3	\$54.2	\$58.6	\$61.4	\$64.6	
15	Iowa	\$51.4	\$51.4	\$51.2	\$51.9	\$57.3	\$49.3	
16	<sup>8</sup> Vermont	\$43.4	\$44.7	\$50.3	\$52.4	\$54.5	\$48.2	
17	New Hampshire	\$56.0	\$57.6	\$60.0	\$64.0	\$64.3	\$46.2	
18	Oregon	\$19.4	\$20.1	\$33.1	\$39.6	\$41.2	\$40.6	
19	Rhode Island	\$18.8	\$20.9	\$20.7	\$22.2	\$28.6	\$26.2	
20	<sup>9</sup> Arkansas	\$16.2	\$16.7	\$16.8	\$16.9	\$17.8	\$13.6	
21	Idaho	\$9.6	\$10.8	\$11.9	\$13.0	\$13.9	\$13.2	
22	Delaware	\$14.3	\$14.8	\$15.6	\$15.4	\$16.0	\$12.8	
23	Kentucky	\$13.5	\$13.5	\$13.4	\$13.9	\$15.3	\$12.3	
24	<sup>10</sup> South Dakota	\$9.1	\$9.7	\$9.4	\$9.4	\$9.6	\$8.8	
25	Nebraska	\$5.7	\$5.9	\$5.8	\$5.9	\$6.0	\$6.0	

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

<sup>2</sup> Beginning 2017, Illinois only reports collections remitted to the State Comptroller.

<sup>3</sup> Estimated using taxable receipts.

<sup>4</sup> Only 2014 estimated from taxable receipts.

<sup>5</sup> Estimated using taxable receipts.

<sup>6</sup> Estimated using taxable receipts.

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

<sup>8</sup> Estimated using taxable receipts.

<sup>9</sup> Calendar year.

<sup>10</sup> 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**

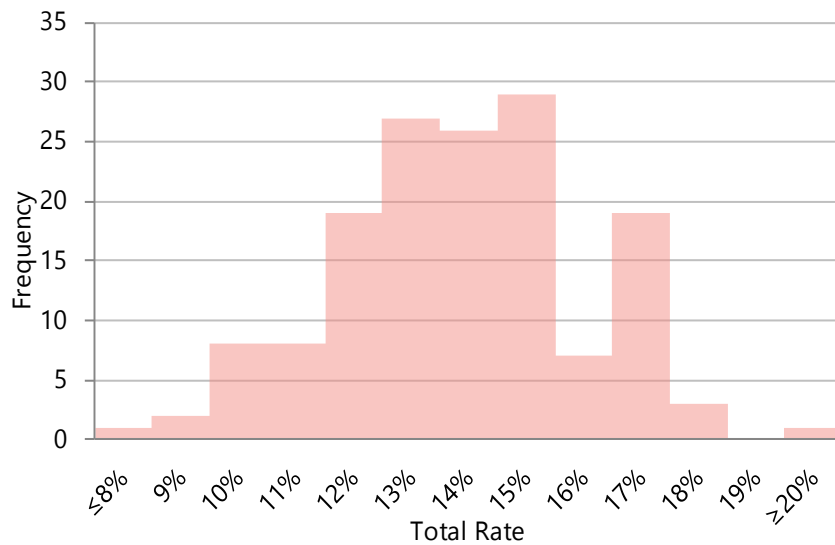
Maximum	20.50%
Minimum	8.00%
Median	14.00%
Average	14.13%
Mode	13.00%

*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**



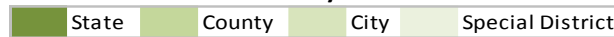
*Source: HVS and Respective Jurisdictions*

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 2020

### Key



City	Total	City	Total	City	Total
1 Omaha, NE	20.50%	48 Dallas, TX	15.00%	97 Garland, TX	13.00%
2 St. Louis, MO	18.93%	48 Fort Worth, TX	15.00%	97 Grand Prairie, TX	13.00%
3 New Orleans, LA	18.20%	48 Irving, TX	15.00%	97 Henderson, NV	13.00%
4 Overland Park, KS	18.10%	48 Sacramento, CA	15.00%	97 Jacksonville, FL	13.00%
5 Memphis, TN	17.75%	48 Montgomery, AL	15.00%	97 Plano, TX	13.00%
6 San Antonio, TX	17.50%	48 Little Rock, AR	15.00%	97 Providence, RI	13.00%
6 Cincinnati, OH	17.50%	48 Fort Wayne, IN	15.00%	97 Riverside, CA	13.00%
6 Birmingham, AL	17.50%	48 Lubbock, TX	15.00%	97 Moreno Valley, CA	13.00%
6 Columbus, OH	17.50%	48 Norfolk, VA	15.00%	97 North Las Vegas, NV	13.00%
6 El Paso, TX	17.50%	60 Washington, DC	14.95%	97 St. Petersburg, FL	13.00%
6 Baltimore, MD	17.50%	60 Boston, MA	14.95%	97 Fort Lauderdale, FL	13.00%
6 Cleveland, OH	17.50%	62 Saint Paul, MN	14.88%	97 Pembroke Pines, FL	13.00%
13 Chicago, IL	17.39%	63 New York, NY	14.75%	113 Raleigh, NC	12.75%
14 Knoxville, TN	17.25%	63 Honolulu, HI	14.75%	113 Greensboro, NC	12.75%
14 Toledo, OH	17.25%	65 Newport News, VA	14.55%	113 Winston-Salem, NC	12.75%
14 Chattanooga, TN	17.25%	66 Tampa, FL	14.50%	116 Phoenix, AZ	12.57%
17 Kansas City, MO	17.10%	67 Worcester, MA	14.45%	117 Orlando, FL	12.50%
18 Houston, TX	17.00%	68 Mesa, AZ	14.27%	117 San Diego, CA	12.50%
18 Indianapolis, IN	17.00%	69 Laredo, TX	14.25%	117 Tallahassee, FL	12.50%
18 Anaheim, CA	17.00%	70 Oklahoma City, OK	14.13%	117 Oceanside, CA	12.50%
18 Garden Grove, CA	17.00%	71 Tempe, AZ	14.07%	121 Spokane, WA	12.10%
18 Arlington, TX	17.00%	72 Minneapolis, MN	14.03%	122 Tucson, AZ	12.05%
18 Austin, TX	17.00%	73 Scottsdale, AZ	14.02%	123 Des Moines, IA	12.00%
24 Atlanta, GA	16.90%	74 Mobile, AL	14.00%	123 Santa Clarita, CA	12.00%
25 San Francisco, CA	16.75%	74 Augusta, GA	14.00%	123 Anchorage, AK	12.00%
26 Wichita, KS	16.25%	74 Jersey City, NJ	14.00%	123 Bakersfield, CA	12.00%
26 Lincoln, NE	16.25%	74 Newark, NJ	14.00%	123 Glendale, CA	12.00%
28 Louisville, KY	16.07%	74 Oakland, CA	14.00%	123 Stockton, CA	12.00%
29 Columbus, GA	16.00%	74 Pittsburgh, PA	14.00%	123 Oxnard, CA	12.00%
29 Long Beach, CA	16.00%	74 Rochester, NY	14.00%	123 Port St. Lucie, FL	12.00%
31 Baton Rouge, LA	15.95%	74 San Jose, CA	14.00%	123 Jackson, MS	12.00%
32 Denver, CO	15.75%	74 Chesapeake, VA	14.00%	132 Yonkers, NY	11.88%
33 Springfield, MO	15.60%	74 Detroit, MI	14.00%	133 Chandler, AZ	11.67%
33 Seattle, WA	15.60%	74 Hialeah, FL	14.00%	134 Gilbert, AZ	11.57%
35 Los Angeles, CA	15.50%	74 Miami, FL	14.00%	135 Tacoma, WA	11.53%
35 Virginia Beach, VA	15.50%	74 Huntington Beach, CA	14.00%	136 Cape Coral, FL	11.50%
35 Philadelphia, PA	15.50%	74 Richmond, VA	14.00%	137 Grand Rapids, MI	11.00%
35 Huntsville, AL	15.50%	88 Albuquerque, NM	13.88%	137 Santa Ana, CA	11.00%
35 Lexington, KY	15.50%	89 Buffalo, NY	13.75%	137 Santa Rosa, CA	11.00%
35 Madison, WI	15.50%	89 Ontario, CA	13.75%	140 Vancouver, WA	10.50%
41 Portland, OR	15.30%	91 Tulsa, OK	13.52%	141 Colorado Springs, CO	10.25%
42 Charlotte, NC	15.25%	92 Durham, NC	13.50%	142 Chula Vista, CA	10.00%
42 Nashville, TN	15.25%	92 Reno, NV	13.50%	142 Fremont, CA	10.00%
42 Akron, OH	15.25%	92 Fresno, CA	13.50%	142 Irvine, CA	10.00%
45 Glendale, AZ	15.17%	95 Las Vegas, NV	13.38%	142 Rancho Cucamonga, CA	10.00%
46 Milwaukee, WI	15.10%	96 Salt Lake City, UT	13.32%	142 San Bernardino, CA	10.00%
47 Shreveport, LA	15.05%	97 Aurora, CO	13.00%	142 Sioux Falls, SD	10.00%
48 Peoria, IL	15.00%	97 Boise, ID	13.00%	148 Aurora, IL	9.00%
48 Amarillo, TX	15.00%	97 Brownsville, TX	13.00%	148 Modesto, CA	9.00%
48 Corpus Christi, TX	15.00%	97 Fayetteville, NC	13.00%	150 Fontana, CA	8.00%

Source: Respective Jurisdictions

### Tax Rates in Top 150 Urban Centers 2020

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

Source: Respective Jurisdictions

### Tax Rates in Top 150 Urban Centers 2020 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Grand Prairie, TX	TX	6.00%		7.00%		13.00%	
Grand Rapids, MI	MI	6.00%	5.00%			11.00%	
Greensboro, NC	NC	4.75%	5.00%	3.00%		12.75%	
Henderson, NV	NV	3.38%		9.63%		13.00%	
Hialeah, FL	FL	6.00%	8.00%			14.00%	
Honolulu, HI	HI	14.25%		0.50%		14.75%	
Houston, TX	TX	6.00%	2.00%	7.00%	2.00%	17.00%	Harris County Sports Authority Assessment
Huntington Beach, CA	CA			10.00%	4.00%	14.00%	TBID Assessment
Huntsville, AL	AL	4.00%	2.50%	9.00%		15.50%	\$2 per night city excise tax, Alabama Mountain Lakes
Indianapolis, IN	IN	7.00%		10.00%		17.00%	
Irvine, CA	CA			8.00%	2.00%	10.00%	Irvine Hotel Improvement District Assessment
Irving, TX	TX	6.00%		9.00%		15.00%	
Jackson, MS	MS	7.00%		4.00%	1.00%	12.00%	\$0.75 per night Jackson Occupancy Tax, Jackson CVB Tax
Jacksonville, FL	FL	6.00%	7.00%			13.00%	
Jersey City, NJ	NJ	7.63%		6.00%		13.63%	
Kansas City, MO	MO	4.23%	1.38%	10.50%	1.00%	17.10%	KC Downtown CC HQ Hotel CID, KC Downtown Arena Fee
Knoxville, TN	TN	7.00%	7.25%	3.00%		17.25%	
Laredo, TX	TX	6.00%	1.00%	7.00%	0.25%	14.25%	Laredo CTD Assessment
Las Vegas, NV	NV	3.38%		10.01%		13.38%	
Lexington, KY	KY	7.00%		8.50%		15.50%	
Lincoln, NE	NE	6.50%	4.00%	5.75%		16.25%	
Little Rock, AR	AR	8.50%	1.00%	5.50%		15.00%	
Long Beach, CA	CA			13.00%	3.00%	16.00%	Long Beach TBIA Assessment
Los Angeles, CA	CA			14.00%	1.50%	15.50%	LA TMD Assessment
Louisville, KY	KY	7.00%		9.07%		16.07%	
Lubbock, TX	TX	6.00%	2.00%	7.00%		15.00%	
Madison, WI	WI	5.00%	0.50%	10.00%		15.50%	
Memphis, TN	TN	7.00%	7.25%	3.50%		17.75%	\$2 Memphis Tourism Improvement District Assessment
Mesa, AZ	AZ	5.50%	1.77%	7.00%		14.27%	
Miami, FL	FL	6.00%	8.00%			14.00%	
Milwaukee, WI	WI	5.00%	3.10%	7.00%		15.10%	
Minneapolis, MN	MN	6.88%	0.65%	6.50%		14.03%	
Mobile, AL	AL	4.00%	2.00%	8.00%		14.00%	
Modesto, CA	CA			9.00%		9.00%	
Montgomery, AL	AL	4.00%		11.00%		15.00%	\$2.25 Montgomery County Room Fee
Moreno Valley, CA	CA			13.00%		13.00%	
Nashville, TN	TN	7.00%		8.25%		15.25%	Additional \$2.50 per night city hotel excise tax
New Orleans, LA	LA	4.45%	7.00%	5.00%	1.75%	18.20%	TSA, \$150-\$3 Excise Tax (dependent on hotel size)
New York, NY	NY	4.00%		10.38%	0.38%	14.75%	MCTD, \$150 state excise; \$0.50-\$2.00 city excise tax.
Newark, NJ	NJ	7.63%		6.00%		13.63%	
Newport News, VA	VA	4.30%		10.25%		14.55%	Additional \$100 per night excise tax
Norfolk, VA	VA	4.30%		10.70%		15.00%	Additional \$3.00 per night excise tax
North Las Vegas, NV	NV	3.38%		9.63%		13.00%	
Oakland, CA	CA			14.00%		14.00%	
Oceanside, CA	CA			10.00%	2.50%	12.50%	OTMD Assessment
Oklahoma City, OK	OK	4.50%		9.63%		14.13%	
Omaha, NE	NE	6.50%	4.00%	7.00%	3.00%	20.50%	Enhanced Employment Area Assessment
Ontario, CA	CA			11.75%	2.00%	13.75%	Greater Ontario TMD Assessment
Orlando, FL	FL	6.00%	6.50%			12.50%	
Overland Park, KS	KS	6.50%	1.48%	10.13%		18.10%	

*Source: Respective Jurisdictions*

### Tax Rates in Top 150 Urban Center 2020 - Continued

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

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.

Of the localities reporting lodging tax revenues in 2020, 136 reported a decline ranging from -0.78% to -81.03%. Chicago, IL reported the largest decline in year-over-year lodging tax revenue growth.

Major tourist destination such as Chicago, Seattle, Washington, DC, Denver, and Cleveland saw declines in their lodging tax revenues as business and leisure travel slowed down or wholly stopped throughout 2020. The decline in convention business at McCormick Place, the Washington State Convention Center, the Walter E. Washington Convention Center, and the Wisconsin Center—alongside many others—surely contributed to a decline in lodging tax revenues. In traditional year, factors such as weather events, seasonality, or budgeted declines in revenue can cause lodging tax revenue to decline from year to year. The effect of these events and conditions in tandem with the further-developing COVID-19 pandemic may exacerbate the decline in lodging tax revenues for these markets.

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

City	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Notes
<sup>1</sup> Akron, OH	NA	NA	NA	NA	NA	NA	
Albuquerque, NM	\$12.4	\$12.8	\$12.9	\$13.5	\$14.6	\$11.1	
Amarillo, TX	\$6.9	\$7.3	\$7.0	\$7.1	\$7.3	\$5.4	
Anaheim, CA	\$130.8	\$148.3	\$157.9	\$159.7	\$163.9	\$122.7	
Anchorage, AK	\$27.3	\$26.9	\$27.4	\$28.6	\$31.6	\$13.1	
Arlington, TX	\$11.0	\$11.7	\$12.2	\$12.3	\$12.7	\$8.1	
Atlanta, GA	\$70.2	\$78.5	\$76.6	\$80.8	\$86.3	\$54.4	
Augusta, GA	\$6.1	\$6.3	\$6.4	\$6.3	\$6.3	\$3.8	
Aurora, CO	\$8.3	\$9.0	\$9.2	\$9.3	\$16.2	\$7.6	
<sup>2</sup> Aurora, IL	\$0.6	\$0.6	\$0.6	\$0.6	\$0.5	NA	
Austin, TX	\$89.9	\$95.6	\$97.7	\$102.3	\$113.1	\$71.3	
Bakersfield, CA	\$10.4	\$10.2	\$10.1	\$9.9	\$10.1	\$8.9	
Baltimore, MD	\$34.9	\$36.8	\$36.1	\$34.8	\$35.0	\$33.7	
Baton Rouge, LA	\$2.6	\$2.6	\$2.3	\$2.4	\$2.3	\$1.4	Combined City-Parish revenue
Birmingham, AL	\$6.9	\$7.5	\$6.9	\$8.1	\$9.2	\$8.0	
Boise, ID	\$6.1	\$6.8	\$7.5	\$7.9	\$8.5	\$5.5	Auditorium District tax only
Boston, MA	\$91.1	\$96.1	\$96.4	\$96.9	\$101.8	\$99.3	
Brownsville, TX	\$1.7	\$1.7	\$1.4	\$1.6	\$1.5	\$1.6	
<sup>1</sup> Buffalo, NY	NA	NA	NA	NA	NA	NA	Erie County
Cape Coral, FL	\$40.4	\$42.5	\$41.7	\$43.7	\$42.6	\$38.6	Lee County
Chandler, AZ	\$3.2	\$3.2	\$3.6	\$3.8	\$4.2	\$3.6	
Charlotte, NC	\$49.2	\$52.9	\$54.8	\$58.1	\$60.4	\$44.7	
Chattanooga, TN	\$6.5	\$7.1	\$7.4	\$7.4	\$7.7	\$6.3	
Chesapeake, VA	\$6.1	\$6.3	\$6.4	\$6.7	\$6.5	\$6.1	
Chicago, IL	\$117.3	\$118.1	\$139.0	\$134.4	\$135.3	\$25.7	
Chula Vista, CA	\$3.4	\$4.1	\$3.9	\$4.2	\$4.6	\$4.5	
Cincinnati, OH	\$4.9	\$3.6	\$3.8	\$3.8	\$4.2	\$3.8	
Cleveland, OH	\$6.6	\$7.2	\$6.6	\$7.2	\$7.1	\$2.5	
Colorado Springs, CO	\$5.5	\$6.3	\$7.0	\$7.4	\$7.6	\$4.5	
Columbus, GA	\$5.4	\$5.2	\$5.2	\$5.0	\$5.4	\$4.3	
Columbus, OH	\$22.4	\$23.0	\$23.6	\$23.5	\$24.0	\$10.1	
Corpus Christi, TX	\$16.5	\$19.0	\$19.5	\$19.8	\$19.4	\$16.7	
Dallas, TX	\$58.9	\$63.9	\$63.1	\$67.3	\$68.7	\$41.6	
Denver, CO	\$90.0	\$95.8	\$119.3	\$123.7	\$135.7	\$47.1	
Des Moines, IA	\$6.3	\$6.5	\$6.3	\$6.5	\$7.3	\$6.2	
<sup>2</sup> Detroit, MI	\$25.8	\$26.8	\$27.8	\$29.3	\$28.4	\$15.2	Multi-county convention tax
Durham, NC	\$2.6	\$3.8	\$1.1	\$3.0	\$3.2	\$2.9	
El Paso, TX	\$11.2	\$12.8	\$14.2	\$15.7	\$15.5	\$11.7	
Fayetteville, NC	\$1.5	\$1.5	\$1.6	\$1.5	\$1.8	\$1.5	Cumberland County
Fontana, CA	\$0.8	\$1.0	\$1.0	\$1.0	\$1.1	\$1.0	
Fort Lauderdale, FL	\$61.9	\$65.1	\$64.1	\$82.0	\$89.1	\$68.8	Broward County
<sup>2</sup> Fort Wayne, IN	\$3.8	\$4.0	\$4.2	\$4.6	\$4.7	NA	
Fort Worth, TX	\$27.0	\$28.5	\$28.5	\$30.4	\$31.3	\$23.4	
Fremont, CA	\$7.8	\$8.7	\$8.9	\$8.9	\$8.4	\$5.9	
Fresno, CA	\$12.0	\$13.0	\$13.9	\$14.4	\$14.2	\$12.5	
Garden Grove, CA	\$18.8	\$22.5	\$26.5	\$26.8	\$26.6	\$18.3	
Garland, TX	\$1.2	\$1.5	\$1.5	\$1.5	\$1.5	\$1.3	
Gilbert, AZ	\$0.6	\$0.6	\$0.6	\$0.6	\$0.7	\$0.8	
<sup>1</sup> Glendale, AZ	NA	NA	NA	NA	NA	NA	
Glendale, CA	\$4.9	\$6.9	\$7.0	\$7.2	\$7.6	\$7.5	

<sup>1</sup>Data not reported at City Level

<sup>2</sup> 2020 data yet to be released

<sup>3</sup> Reporting Difference from 2018 to 2019

Source: Respective Jurisdictions

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

City	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Notes
Grand Prairie, TX	\$1.9	\$1.9	\$2.1	\$2.3	\$2.3	\$1.8	
Grand Rapids, MI	\$9.6	\$10.2	\$10.8	\$11.1	\$11.8	\$5.2	Kent County
Greensboro, NC	\$4.2	\$4.2	\$4.3	\$4.4	\$4.7	\$3.6	
Henderson, NV	\$3.3	\$3.6	\$3.7	\$3.7	\$3.8	\$3.3	
Hialeah, FL	\$41.5	\$42.2	\$40.6	\$47.6	\$48.0	\$40.1	Miami-Dade County
<sup>1</sup> Honolulu, HI	NA	NA	NA	NA	NA	NA	State collects and reports tax
Houston, TX	\$99.1	\$95.6	\$87.6	\$92.2	\$87.1	\$67.3	
Huntington Beach, CA	\$10.1	\$10.8	\$12.0	\$9.1	\$14.2	\$9.6	
<sup>2</sup> Huntsville, AL	\$8.3	\$8.5	\$9.0	\$12.8	\$14.4	\$10.5	
Indianapolis, IN	\$58.5	\$56.8	\$55.9	\$57.7	\$59.8	\$49.2	Marion County
Irvine, CA	\$14.7	\$16.6	\$16.6	\$15.3	\$16.7	\$12.4	
Irving, TX	\$26.9	\$27.8	\$27.8	\$27.0	\$28.1	\$16.3	
Jackson, MS	\$4.8	\$5.0	\$4.8	\$4.7	\$4.7	\$4.1	
Jacksonville, FL	\$14.2	\$15.5	\$16.5	\$17.6	\$17.6	\$13.8	Duval County
Jersey City, NJ	\$7.6	\$8.3	\$8.8	\$10.4	\$10.1	\$2.8	
Kansas City, MO	\$23.5	\$23.7	\$24.8	\$24.0	\$23.8	\$23.0	
Knoxville, TN	\$4.1	\$4.9	\$4.9	\$4.9	\$5.2	\$4.4	
Laredo, TX	\$4.6	\$4.1	\$4.2	\$4.3	\$4.3	\$3.0	
Las Vegas, NV	\$661.6	\$709.8	\$779.0	\$827.5	\$859.2	\$657.4	State and all collecting entities
<sup>1</sup> Lexington, KY	NA	NA	NA	NA	NA	NA	
Lincoln, NE	\$3.5	\$3.7	\$3.6	\$3.5	\$3.4	\$1.7	
<sup>1</sup> Little Rock, AR	NA	NA	NA	NA	NA	NA	
Long Beach, CA	\$26.2	\$28.4	\$27.4	\$31.6	\$29.1	\$20.9	
Los Angeles, CA	\$243.0	\$268.8	\$313.9	\$370.8	\$362.8	\$260.7	
Louisville, KY	\$30.7	\$36.4	\$32.4	\$35.2	\$39.2	\$31.6	Jefferson County
Lubbock, TX	\$7.4	\$7.4	\$7.4	\$7.6	\$8.0	\$5.9	
Madison, WI	\$15.1	\$15.8	\$16.3	\$18.4	\$19.2	\$9.5	
Memphis, TN	\$5.0	\$11.6	\$16.4	\$17.7	\$19.2	\$13.6	
Mesa, AZ	\$2.3	\$2.5	\$2.7	\$2.7	\$3.3	\$2.6	
Miami, FL	\$41.5	\$42.2	\$40.6	\$47.6	\$48.0	\$40.1	Miami-Dade County
Milwaukee, WI	\$14.5	\$14.8	\$15.1	\$15.6	\$16.0	\$5.1	
Minneapolis, MN	\$8.8	\$8.7	\$8.7	\$8.0	\$8.4	\$2.7	
Mobile, AL	\$6.2	\$6.4	\$6.7	\$7.2	\$7.2	\$5.5	
Modesto, CA	\$2.3	\$2.7	\$2.8	\$2.9	\$3.0	\$2.7	
Montgomery, AL	\$9.8	\$10.1	\$10.1	\$11.6	\$12.4	\$8.9	
Moreno Valley, CA	\$1.3	\$1.5	\$2.0	\$2.4	\$2.5	\$2.7	
Nashville, TN	\$75.4	\$83.0	\$90.7	\$98.1	\$108.9	\$80.7	
New Orleans, LA	\$18.2	\$18.6	\$20.2	\$21.6	\$19.6	\$21.7	From city-retained 15%
New York, NY	\$611.3	\$612.6	\$615.0	\$625.3	\$641.8	\$481.7	
Newark, NJ	\$7.0	\$7.4	\$7.6	\$8.0	\$8.6	\$7.1	
Newport News, VA	\$4.4	\$4.6	\$4.5	\$4.5	\$4.7	\$3.9	
Norfolk, VA	\$9.2	\$9.5	\$10.0	\$11.1	\$11.9	\$10.2	
North Las Vegas, NV	\$0.5	\$0.6	\$0.7	\$0.5	\$0.9	\$0.7	
Oakland, CA	\$23.6	\$27.7	\$30.7	\$31.0	\$33.4	\$24.9	
Oceanside, CA	\$6.5	\$7.1	\$7.5	\$7.6	\$8.6	\$7.4	
Oklahoma City, OK	\$16.1	\$15.8	\$15.0	\$15.8	\$15.9	\$12.4	
Omaha, NE	\$9.0	\$9.8	\$9.6	\$10.2	\$10.3	\$2.5	
Ontario, CA	\$13.2	\$14.1	\$14.7	\$15.0	\$15.1	\$12.2	
Orlando, FL	\$238.7	\$253.9	\$264.1	\$280.7	\$286.0	\$206.8	Orange County
Overland Park, KS	\$11.0	\$11.5	\$10.9	\$10.4	\$10.3	\$4.5	

<sup>1</sup>Data not reported at City Level

<sup>2</sup> 2020 data yet to be released

<sup>3</sup> Reporting Difference from 2018 to 2019

Source: Respective Jurisdictions

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

City	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	Notes
Oxnard, CA	\$5.1	\$5.4	\$5.5	\$5.9	\$5.6	\$4.3	
Pembroke Pines, FL	\$61.9	\$65.1	\$64.1	\$82.0	\$89.1	\$68.8	Broward County
Peoria, IL	\$9.6	\$10.4	\$10.5	\$11.2	\$11.3	\$11.1	
Philadelphia, PA	\$62.7	\$63.1	\$70.9	\$71.6	\$74.1	\$52.8	
Phoenix, AZ	\$43.1	\$45.9	\$45.7	\$48.6	\$52.7	\$43.0	
<sup>2</sup> Pittsburgh, PA	\$37.4	\$37.2	\$36.2	\$38.4	\$38.7	NA	Allegheny County
Plano, TX	\$8.0	\$8.9	\$9.2	\$9.5	\$11.6	\$6.7	
Port St. Lucie, FL	NA	NA	\$4.0	\$4.3	\$4.2	\$3.7	St. Lucie County
Portland, OR	\$45.6	\$54.5	\$53.6	\$54.8	\$61.2	\$52.1	
Providence, RI	\$1.9	\$2.1	\$2.1	\$2.3	\$2.5	\$1.8	
Raleigh, NC	\$23.3	\$25.1	\$26.0	\$26.8	\$29.7	\$23.3	Wake County
Rancho Cucamonga, CA	\$3.0	\$3.3	\$3.5	\$3.7	\$4.1	\$3.5	
Reno, NV	\$25.9	\$34.5	\$37.6	\$41.0	\$41.4	\$32.3	
Richmond, VA	\$6.0	\$8.1	\$8.5	\$9.2	\$9.3	\$6.5	
Riverside, CA	\$5.8	\$6.6	\$7.0	\$7.0	\$7.3	\$6.0	
Rochester, NY	\$7.7	\$8.2	\$8.6	\$9.0	\$9.0	\$6.5	Monroe County
Sacramento, CA	\$22.0	\$23.5	\$25.2	\$27.7	\$29.8	\$21.5	
<sup>2</sup> Saint Paul, MN	\$3.9	\$4.4	\$4.4	\$5.0	\$4.5	NA	
Salt Lake City, UT	\$3.0	\$3.3	\$3.5	\$3.7	\$3.7	\$3.3	
San Antonio, TX	\$86.4	\$87.6	\$90.6	\$94.4	\$101.9	\$58.2	
San Bernardino, CA	\$3.4	\$4.7	\$4.8	\$5.1	\$5.0	\$4.5	
San Diego, CA	\$199.2	\$220.6	\$234.6	\$239.0	\$254.0	\$181.2	
San Francisco, CA	\$430.5	\$418.0	\$391.0	\$393.9	\$413.4	\$281.0	
San Jose, CA	\$40.4	\$44.3	\$48.1	\$50.4	\$52.0	\$35.3	
Santa Ana, CA	\$9.8	\$9.6	\$10.3	\$9.5	\$9.5	\$7.7	
Santa Clarita, CA	\$3.4	\$4.1	\$3.8	\$3.6	\$3.4	\$2.7	
Santa Rosa, CA	\$5.7	\$6.0	\$6.4	\$6.7	\$5.6	\$4.8	
Scottsdale, AZ	\$18.6	\$18.8	\$20.0	\$20.4	\$22.7	\$18.8	
Seattle, WA	\$79.9	\$83.2	\$88.3	\$92.6	\$93.5	\$21.3	
<sup>1</sup> Shreveport, LA	\$4.9	\$4.7	\$4.4	\$5.2	\$5.0	\$4.1	Caddo-Bossier Parish
Sioux Falls, SD	\$3.2	\$3.3	\$3.2	\$2.9	\$3.1	\$2.2	
<sup>2</sup> Spokane, WA	\$3.6	\$4.1	\$4.2	\$4.4	\$4.7	NA	2% state-shared only
Springfield, MO	\$4.8	\$5.3	\$5.3	\$5.8	\$5.9	\$4.5	
St. Louis, MO	\$9.5	\$9.8	\$9.9	\$9.6	\$9.6	\$9.2	3.5% convention & sports tax only
St. Petersburg, FL	NA	NA	\$56.3	\$60.3	\$62.9	\$51.1	Pinellas County
Stockton, CA	\$2.6	\$2.9	\$3.2	\$3.3	\$3.4	\$2.8	
Tacoma, WA	\$4.4	\$4.6	\$4.8	\$4.9	\$5.2	\$2.8	State-shared and local
Tallahassee, FL	\$5.4	\$5.6	\$6.0	\$6.0	\$7.1	\$5.5	Leon County
Tampa, FL	\$29.1	\$31.1	\$32.0	\$34.5	\$34.9	\$33.7	Hillsborough County
Tempe, AZ	\$6.9	\$6.9	\$7.5	\$8.2	\$8.3	\$7.7	
<sup>2</sup> Toledo, OH	\$6.3	\$6.9	\$7.0	\$7.5	\$8.2	NA	Lucas County
Tucson, AZ	\$14.6	\$15.1	\$19.7	\$20.6	\$20.8	\$17.8	
Tulsa, OK	\$8.2	\$8.1	\$7.8	\$7.6	\$8.0	\$6.2	
<sup>3</sup> Vancouver, WA	NA	\$2.5	\$2.6	\$2.4	\$2.6	\$1.5	2% state-shared and 2% local
Virginia Beach, VA	\$31.3	\$33.0	\$34.6	\$36.6	\$37.6	\$32.7	
Washington, DC	\$280.9	\$317.3	\$322.7	\$338.1	\$350.0	\$83.0	
Wichita, KS	\$8.0	\$7.7	\$7.5	\$7.6	\$11.2	\$7.7	
Winston-Salem, NC	\$0.7	\$0.8	\$0.8	\$0.9	\$0.9	\$0.8	
Worcester, MA	\$2.4	\$2.5	\$2.8	\$2.9	\$3.3	\$2.9	
Yonkers, NY	\$6.7	\$6.8	\$6.8	\$7.0	\$7.0	\$3.2	Westchester County

<sup>1</sup>Data not reported at City Level

<sup>2</sup> 2020 data yet to be released

<sup>3</sup> Reporting Difference from 2018 to 2019

Source: Respective Jurisdictions



## Excise Taxes

In addition to percentage taxes on gross room revenues, some hotels 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 24 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 \$2.58. HVS calculated each city's excise tax as a percent of its per diem rate (in fiscal year 2020 dollars) to estimate effective tax 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 areas. The 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 0.82% for 2020.

### Selected Effective Rates of Excise Taxes

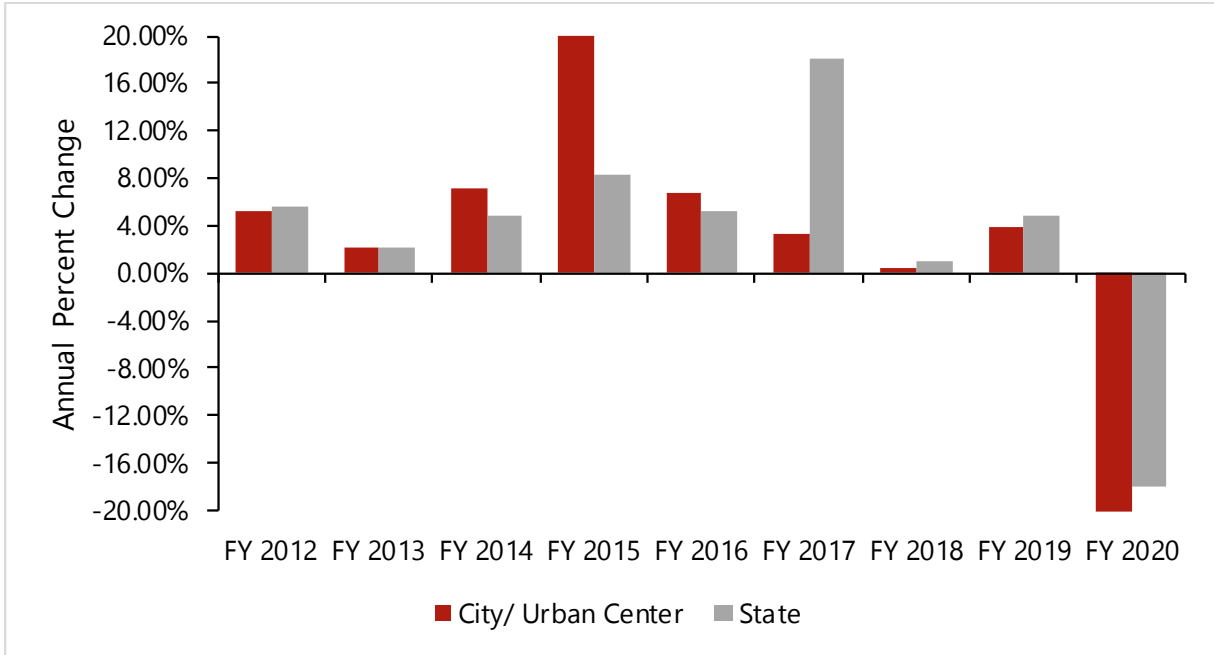
City	Excise Tax Amount	2020 Per Diem	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Columbus, GA	\$5.00	\$96	5.21%	16.00%	21.21%
Atlanta, GA	\$5.00	\$164	3.05%	16.90%	19.95%
Augusta, GA	\$5.00	\$102	4.90%	14.00%	18.90%
Tucson, AZ	\$4.00	\$96	4.17%	12.05%	16.22%
New York, NY	\$3.50	\$298	1.17%	14.75%	15.92%
Reno, NV	\$3.00	\$126	2.38%	13.50%	15.88%
Nashville, TN	\$2.50	\$223	1.12%	15.25%	16.37%
Montgomery, AL	\$2.25	\$96	2.34%	15.00%	17.34%
Memphis, TN	\$2.00	\$123	1.63%	17.75%	19.38%
Seattle, WA	\$2.00	\$184	1.09%	15.60%	16.69%
Virginia Beach, VA	\$2.00	\$102	1.96%	15.50%	17.46%
Norfolk, VA	\$3.00	\$96	3.13%	15.00%	18.13%
San Jose, CA	\$3.00	\$241	1.24%	14.00%	15.24%
Huntsville, AL	\$2.00	\$96	2.08%	15.50%	17.58%
Spokane, WA	\$2.00	\$108	1.85%	12.10%	13.95%
Sioux Falls, SD	\$2.00	\$96	2.08%	10.00%	12.08%
Vancouver, WA	\$2.00	\$157	1.27%	10.50%	11.77%
New Orleans, LA	\$1.63	\$157	1.91%	18.20%	20.11%
Kansas City, MO	\$1.50	\$124	1.21%	17.10%	18.31%
Tacoma, WA	\$1.50	\$124	1.21%	11.53%	12.74%
Newport News, VA	\$1.00	\$96	1.04%	14.55%	15.59%
Chesapeake, VA	\$1.00	\$96	0.78%	12.00%	12.78%
Jackson, MS	\$0.75	\$96	0.78%	12.00%	12.78%

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 (2020 \$Millions)<sup>5</sup>**



Source: HVS and Respective Jurisdictions

<sup>5</sup> 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.

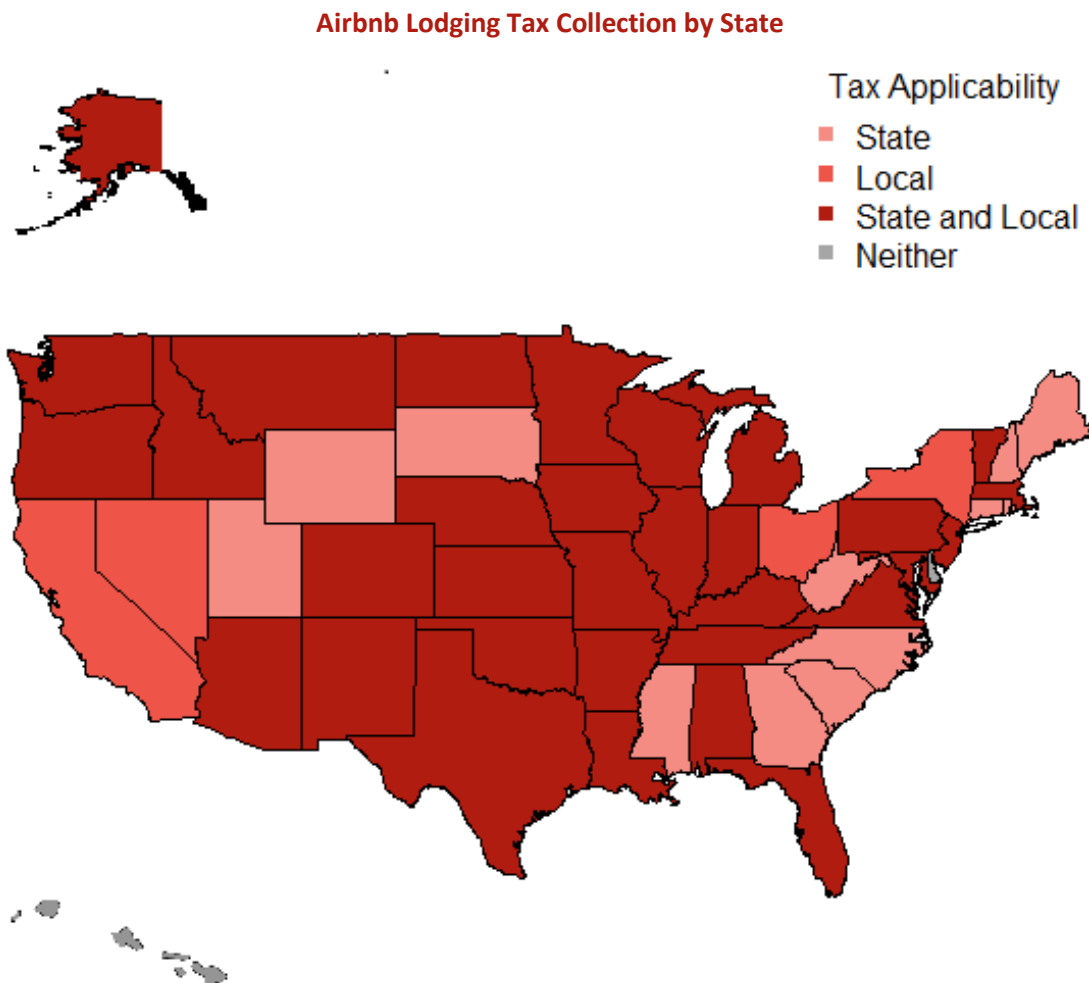
## Airbnb Lodging Tax Collections

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 2021, Airbnb reported over seven million worldwide listings across 100,000 cities on its website.

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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## About HVS

**HVS** is the world's leading consulting and valuation services organization focused on the hotel, restaurant, shared ownership, gaming, and leisure industries. Established in 1980, the company performs more than 2,000 assignments per year for virtually every major industry participant. HVS principals are regarded as the leading professionals in their respective regions of the globe. Through a worldwide network of 30 offices staffed by 400 seasoned industry professionals, HVS provides an unparalleled range of complementary services for the hospitality industry. For further information regarding our expertise and specifics about our services, please visit [www.hvs.com](http://www.hvs.com).

**HVS CONVENTION, SPORTS, & ENTERTAINMENT FACILITIES CONSULTING** has performed hundreds of assignments around the world analyzing the feasibility of convention and conference centers, headquarters hotels, arenas, stadiums, sports complexes, performing arts facilities, hospitality developments, tourism attractions, water parks, entertainment/urban development districts, and museums. Our service delivery methods set the industry standard with techniques based on sound economics and rigorous analytical methods.

## About the Authors



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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
2020	4.00%	\$69,299,088
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
2020	5.50%	\$154,289,582
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
2020	2.00%	\$13,610,214
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
2020	2.90%	\$189,280,738
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
2020	15.00%	\$99,916,820
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.

Delaware		
Year	Rate	Collections
2020	8.00%	\$12,800,000
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.

Georgia		
Year	Rate	Collections
2020	4.00%	\$294,899,000
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
2020	10.25%	\$564,318,000
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
2020	2.00%	\$13,160,880
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
2020	6.00%	\$379,416,883
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
2020	7.00%	\$61,765,200
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
2020	5.00%	\$49,325,061
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
2020	6.50%	\$40,865,673
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
2020	1.00%	\$12,349,000
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
2020	7.00%	\$75,558,504
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
2020	9.00%	\$92,581,236
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
2020	6.00%	\$104,008,178
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
2020	5.70%	\$252,268,286
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
2020	6.00%	NA
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
2020	6.88%	\$172,104,933
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		
Year	Rate	Collections
2020	7.00%	\$62,518,511
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

### 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.

### 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
2020	4.23%	\$46,283,732
2019	4.23%	86,237,518
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. Beginning in 2020, the LFUT rate is 4%, and the LFST (first imposed in 2003) rate is 4%, creating a total lodging tax rate of 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
2020	8.00%	\$64,646,000
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
2020	1.00%	\$3,428,551
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
2020	3.38%	\$157,098,901
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
2020	9.00%	\$46,221,575
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
2020	5.00%	\$85,215,628
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
2020	4.00%	\$510,499,111
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
2020	4.75%	\$227,384,825
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.

Oklahoma		
Year	Rate	Collections
2020	4.50%	\$3,409,471
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.

Oregon		
Year	Rate	Collections
2020	1.80%	\$40,575,225
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
2020	6.00%	\$180,900,000
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
2020	6.00%	\$26,156,929
2019	6.00%	28,297,063
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.

South Carolina		
Year	Rate	Collections
2020	2.00%	\$65,851,960
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
2020	1.50%	\$8,818,159
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
2020	7.00%	\$258,284,334
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
2020	6.00%	\$420,596,057
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
2020	5.17%	\$84,285,037
2019	5.17%	112,860,040
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
2020	9.00%	\$48,178,454
2019	9.00%	53,810,168
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
2020	5.30%	\$91,309,773
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
2020	5.00%	\$129,082,000
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
2020	5.00%	\$60,026,613
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.



