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2016 HVS LODGING TAX REPORT - USA

Thomas Hazinski, MPP
Managing Director

Alex Moon
Associate

John Rudnik
Intern



Introduction

In this fifth annual Lodging Tax Study, HVS Convention, Sports, and Entertainment Consulting surveys lodging tax rates and revenues across the United States. Our study includes a broad range of cities and tracks policy trends in lodging tax impositions. This research identifies the lodging tax rates levied at the state, county, city, and special district levels. We provide data on the collection and distribution of revenue from lodging taxes levied in all 50 States and the 150 largest cities in the United States.

Lodging Tax Imposition

Lodging taxes are typically ad valorem taxes (levied as a percentage of value) on short-term¹ overnight stays at hotels, motels, bed-and-breakfasts and other lodging accommodations. States authorize the imposition of lodging taxes, except in home rule cities.² 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 (“Zone 1”) and lowers the rate as hotels get further from the downtown area.

¹Typically defined in ordinances as being fewer than thirty days.

² 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.

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

governance, and are not limited to exercising only those powers that the state expressly grants to them.

for advertising, marketing and sales efforts funded by lodging tax revenue.

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

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

Methodology

HVS's nationwide study examined lodging taxes levied at the state and local level for the 150 most populous United States cities. HVS used data sources deemed to be reliable, including the following: comprehensive annual financial reports, annual adopted budgets, municipal codes, revenue reports, media sources, and interviews with government finance officials to determine the rate, collection, and distribution of lodging taxes at the state, county, city, and special district level. 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.

State and Local Rate Changes

Several states passed into law rate changes that took effect during fiscal year 2015. Recent changes in state lodging taxes include the following:

STATE CHANGES AFFECTING FISCAL YEAR 2015

State	Effective Date	Description of Change
Georgia	1-Jul-15	Additional \$5 per night hotel-motel excise tax to help fund transportation improvements, such as incentives for low-emissions vehicles and alternative fuels.
Kansas	1-Jul-15	Sales and use tax will increase from 6.15% to 6.50% to balance budget deficits from decreased income tax rates.
Maine	21-Dec-15	The general sales and use tax temporary increase to 5.5% has expired. Budget negotiations are ongoing.

Recent changes to lodging tax laws in cities include the following:

CITY CHANGES AFFECTING FISCAL YEAR 2015

City	State	Effective Date	Description of Change
Glendale	CA	1-May-15	The citizens of Glendale voted to raise the transient occupancy tax from 10% to 12% to generate more revenue for the city's General Fund.
Oceanside	CA	1-Apr-15	Hotels with 29 rooms or less are no longer exempt from paying the 10% transient occupancy tax.
Oxnard	CA	1-Jul-15	Ventura-Oxnard-Camarillo Tourism Business Improvement District assessments scheduled to increase from 1.5% to 2.0%.

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-one 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 sleeping 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

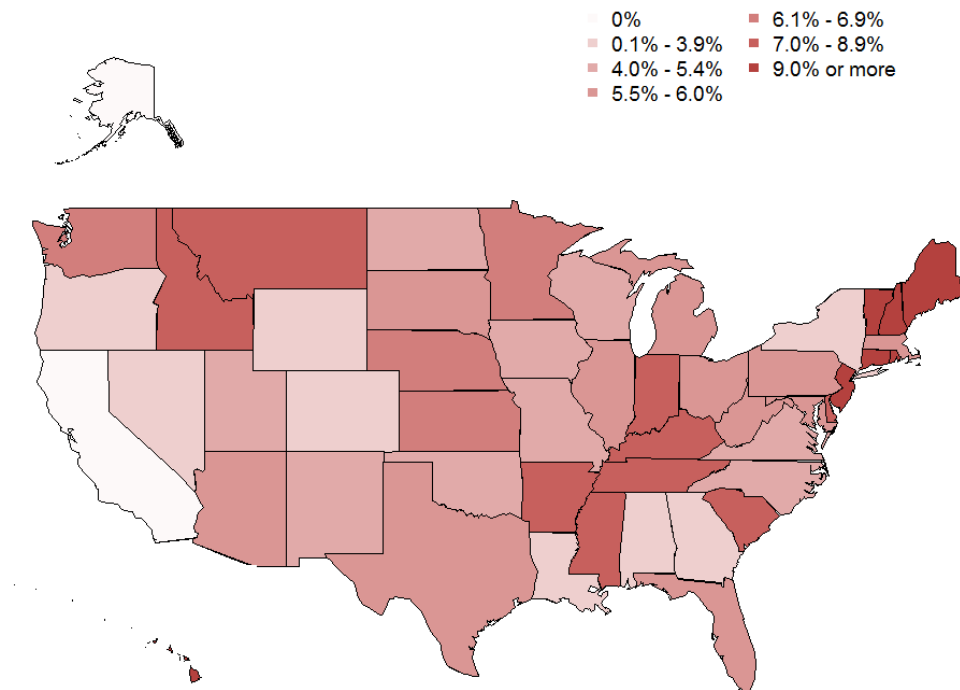
imposing additional lodging taxes. On the other hand, Oregon imposes a low state lodging rate but does not restrict local taxes.

Total Lodging Tax Rates— All 50 States

Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.22%
Mode	6.00%

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

STATE LODGING AND SALES TAXES IMPOSED ON HOTELS



STATES RANKED BY TOTAL AD VALOREM TAX RATES ON LODGING ACCOMMODATIONS 2015

Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate	Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate
1	Connecticut	6.35%	8.65%	15.00%	21	Texas		6.00%	6.00%
2	Maine	5.50%	8.00%	13.50%	21	West Virginia	6.00%		6.00%
3	¹ Hawaii	4.00%	9.25%	13.25%	28	Ohio	5.75%		5.75%
4	Rhode Island	7.00%	6.00%	13.00%	29	Massachusetts		5.70%	5.70%
5	² New Jersey	7.00%	5.00%	12.00%	30	Arizona		5.50%	5.50%
6	New Hampshire		9.00%	9.00%	30	South Dakota	4.00%	1.50%	5.50%
6	Vermont	6.00%	3.00%	9.00%	32	³ Virginia	5.30%		5.30%
8	Delaware		8.00%	8.00%	33	New Mexico	5.13%		5.13%
8	Idaho	6.00%	2.00%	8.00%	34	Iowa	5.00%		5.00%
10	Indiana	7.00%		7.00%	34	North Dakota	5.00%		5.00%
10	Kentucky	6.00%	1.00%	7.00%	34	Wisconsin	5.00%		5.00%
10	Mississippi	7.00%		7.00%	37	North Carolina	4.75%		4.75%
10	Montana		7.00%	7.00%	38	Utah	4.70%		4.70%
14	South Carolina	6.00%	1.00%	7.00%	39	Oklahoma	4.50%		4.50%
14	Tennessee	7.00%		7.00%	40	Missouri	4.23%		4.23%
16	Minnesota	6.88%		6.88%	41	⁴ Alabama		4.00%	4.00%
17	Arkansas	6.50%		6.50%	41	Georgia	4.00%		4.00%
17	Nebraska	5.50%	1.00%	6.50%	41	⁵ Louisiana	4.00%		4.00%
17	Washington	6.50%		6.50%	41	Nevada		4.00%	4.00%
20	Kansas	6.15%		6.15%	41	New York	4.00%		4.00%
21	Florida	6.00%		6.00%	41	Wyoming	4.00%		4.00%
21	Illinois		6.00%	6.00%	47	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	48	Oregon		1.00%	1.00%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania	6.00%		6.00%	49	California			0.00%

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

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

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

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

⁵ State sales tax is 2% in districts that levy 4% Louisiana Stadium and Exposition Tax and/or 3% Morial Exhibition Hall Authority tax.

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 2015, HVS recorded government estimates from budget reports. In some cases, government agencies provided annual

lodging tax collection data instead of modified accrual data. Accrued revenues are recorded in the period in which the liability for tax payment occurs. Cash collections typically lag the period of liability by at least one month.

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

Administrative charges, payment of back taxes, and penalties may also affect the level of reported revenues, but the amounts are not substantial. In some states,

only sales tax revenues in the accommodations sector were available. Whereas lodging taxes are typically applied only to hotel room charges, sector-wide taxable sales might include other sources of taxable revenue such as food and beverage revenue. We did not attempt to estimate the percentage of taxable sales due solely to overnight stays.

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

1	Kentucky	19.32%
2	Rhode Island	17.14%
3	Oregon	14.61%
4	New Hampshire	11.62%

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

1	South Carolina	-3.22%
2	Pennsylvania	-2.32%
3	Vermont	-1.64%
4	South Dakota	0.87%

Among the states that collect a lodging tax, revenue grew at an average rate of 7.02% from 2014 to 2015. This growth is higher than the average change from 2013 of 5.94% (and from 2012 of 5.02%) after adjusting



for changes in inflation. Changes in tax rates may cause significant changes in reported revenue from year to year.

Kentucky reported the largest change in revenue from fiscal year 2014 to 2015 despite no increase in lodging tax rate. Hawaii collected the highest amount of overall tax revenue and charges the third highest state lodging tax rate. Its growth has started to slow, only growing by 4.89% in fiscal year 2015, compared to 11.30% in 2014 and to 14.06% the prior year. Despite being among the states charging the lowest lodging tax, Oregon reported the third largest increase in lodging tax revenue.

In Pennsylvania, substantial cuts to the tourism budget contributed to the fall in lodging tax revenue. According to Vermont’s Agency of Commerce & Community Development’s Department of Tourism and Marketing, a smaller percentage of overnight travelers stayed in commercial lodging compared to years past.

The following table presents a six-year history of lodging tax revenue for each of the twenty-one 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 2015 revenues.

RANK OF STATES BY 2014 LODGING TAX REVENUES (2014 \$ MILLIONS)

2015 Rank	State	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Trend
1	¹ Hawaii	\$346.2	\$413.8	\$460.7	\$517.8	\$567.1	\$594.1	
2	Texas	\$359.6	\$367.6	\$414.4	\$458.0	\$490.7	\$530.1	
3	Illinois	\$185.9	\$203.8	\$216.1	\$226.7	\$232.7	\$254.7	
4	Massachusetts	\$165.5	\$176.3	\$189.7	\$198.0	\$210.0	\$230.2	
5	Nevada	\$121.2	\$135.1	\$148.4	\$148.9	\$160.6	\$170.9	
6	Arizona	\$116.6	\$118.2	\$122.5	\$124.3	\$128.6	\$147.2	
7	² Connecticut	\$76.0	\$107.6	\$107.3	\$105.9	\$105.9	\$116.3	
8	New Jersey	\$79.1	\$82.4	\$87.9	\$93.8	\$87.1	\$95.4	
9	³ Maine	\$50.1	\$50.5	\$52.9	\$55.2	\$65.1	\$68.7	
10	⁴ Alabama	\$47.1	\$52.4	\$53.5	\$54.6	\$56.9	\$60.9	
11	South Carolina	\$43.3	\$46.8	\$52.4	\$51.8	\$56.2	\$54.4	
12	New Hampshire	\$40.4	\$41.7	\$43.2	\$44.5	\$46.0	\$51.3	
13	³ Montana	\$32.0	\$35.8	\$39.1	\$40.5	\$42.0	\$45.9	
14	³ Vermont	\$33.4	\$35.2	\$35.7	\$38.4	\$40.4	\$39.8	
15	³ Rhode Island	\$26.6	\$24.6	\$32.9	\$26.2	\$30.1	\$35.2	
16	Oregon	\$12.0	\$12.1	\$12.8	\$13.8	\$15.5	\$17.8	
17	Delaware	\$10.9	\$10.9	\$11.4	\$12.1	\$12.3	\$13.1	
18	Kentucky	\$8.9	\$9.4	\$9.6	\$10.0	\$10.4	\$12.4	
19	South Dakota	\$9.1	\$10.0	\$9.9	\$10.3	\$10.9	\$11.0	
20	Idaho	\$6.8	\$7.0	\$7.3	\$7.6	\$8.1	\$8.8	
21	⁵ Nebraska	\$4.2	\$4.2	\$4.5	\$4.6	\$4.9	\$5.2	

¹ Calendar year revenue from combined lodging and sales tax. Combined rate 11.25% in FY 2009, 12.25% in FY 2010, and 13.25% after FY 2011.

² Only FY2010, 2014 estimated from taxable receipts.

³ Estimated using taxable receipts.

⁴ Revenue for fiscal year ended September 30. Includes additional 1% on lodging in Alabama Mountain Lakes counties.

⁵ Calendar year.

Total Lodging Tax Rates

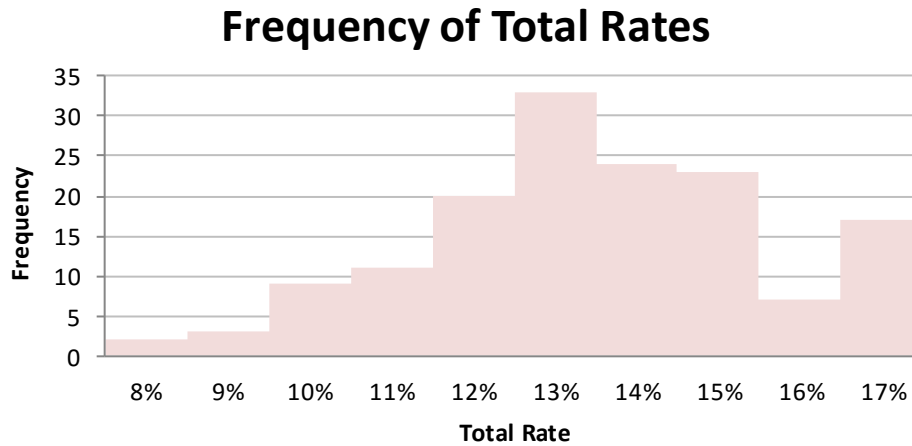
HVS researched the total tax rate applied to lodging accommodations in the 150 most populous United States cities as projected from the 2010 census. The total tax rate is comprised of all state, county, city, and special district taxes levied on lodging facilities within the urban center of the city 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 level, 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	18.00%
Minimum	8.00%
Median	13.75%
Average	13.72%
Mode	13.00%

To calculate the special district rate, HVS calculated the tax rate an overnight visitor would pay to stay at the highest-taxed hotel in the center of a city. Due to special taxing districts, the tax rate at a particular hotel can be influenced by its location, size, or any other characteristic.

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



The table below 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 2015

Rank	Place	Total	Graph	Rank	Place	Total	Graph	Rank	Place	Total	Graph
1	Las Vegas, NV	18.00%		50	Springfield, MO	14.85%		85	Peoria, IL	13.00%	
2	St. Louis, MO	17.93%		52	Akron, OH	14.75%		85	Plano, TX	13.00%	
3	Cincinnati, OH	17.50%		52	New Orleans, LA	14.75%		85	Providence, RI	13.00%	
3	Cleveland, OH	17.50%		52	New York, NY	14.75%		85	Riverside, CA	13.00%	
3	Omaha, NE	17.50%		55	Madison, WI	14.50%		85	Sioux Falls, SD	13.00%	
3	Reno, NV	17.50%		55	Portland, OR	14.50%		85	Huntsville, AL	13.00%	
3	Birmingham, AL	17.50%		55	Washington, DC	14.50%		107	Greensboro, NC	12.75%	
3	El Paso, TX	17.50%		58	Boston, MA	14.45%		107	Winston-Salem, NC	12.75%	
3	Overland Park, KS	17.50%		58	Worcester, MA	14.45%		109	Salt Lake City, UT	12.60%	
10	Chattanooga, TN	17.25%		60	Richmond, VA	14.30%		110	Orlando, FL	12.50%	
11	Houston, TX	17.00%		61	Laredo, TX	14.25%		110	San Diego, CA	12.50%	
11	Indianapolis, IN	17.00%		62	Tempe, AZ	14.07%		110	Tallahassee, FL	12.50%	
11	Mobile, AL	17.00%		63	Mesa, AZ	14.02%		113	Phoenix, AZ	12.27%	
11	Toledo, OH	17.00%		64	Augusta, GA	14.00%		114	Tucson, AZ	12.05%	
11	Henderson, NV	17.00%		64	Fort Wayne, IN	14.00%		115	Des Moines, IA	12.00%	
11	Anaheim, CA	17.00%		64	Jersey City, NJ	14.00%		115	Oxnard, CA	12.00%	
11	Garden Grove, CA	17.00%		64	Montgomery, AL	14.00%		115	Santa Clarita, CA	12.00%	
11	San Antonio, TX	17.00%		64	Newark, NJ	14.00%		115	Spokane, WA	12.00%	
19	Virginia Beach, VA	16.50%		64	Oakland, CA	14.00%		115	Anchorage, AK	12.00%	
20	San Francisco, CA	16.25%		64	Pittsburgh, PA	14.00%		115	Bakersfield, CA	12.00%	
21	Chicago, IL	16.22%		64	Rochester, NY	14.00%		115	Glendale, CA	12.00%	
22	Kansas City, MO	16.08%		64	San Jose, CA	14.00%		115	Lincoln, NE	12.00%	
23	Louisville, KY	16.07%		64	Detroit, MI	14.00%		115	St. Petersburg, FL	12.00%	
24	Atlanta, GA	16.00%		74	Scottsdale, AZ	13.92%		115	Stockton, CA	12.00%	
24	Columbus, GA	16.00%		75	Oklahoma City, OK	13.88%		115	Tampa, FL	12.00%	
26	Memphis, TN	15.95%		76	Buffalo, NY	13.75%		126	Yonkers, NY	11.88%	
27	Wichita, KS	15.90%		76	Honolulu, HI	13.75%		127	Gilbert, AZ	11.77%	
28	Raleigh, NC	15.75%		76	Ontario, CA	13.75%		128	Chandler, AZ	11.67%	
29	Seattle, WA	15.60%		79	Saint Paul, MN	13.63%		129	Oceanside, CA	11.50%	
30	Tacoma, WA	15.53%		80	Tulsa, OK	13.52%		129	Port St. Lucie, FL	11.50%	
31	Los Angeles, CA	15.50%		81	Durham, NC	13.50%		131	Cape Coral, FL	11.00%	
31	Baltimore, MD	15.50%		82	Minneapolis, MN	13.40%		131	Fort Lauderdale, FL	11.00%	
31	Philadelphia, PA	15.50%		83	Albuquerque, NM	13.31%		131	Grand Rapids, MI	11.00%	
34	Charlotte, NC	15.25%		84	Shreveport, LA	13.10%		131	Pembroke Pines, FL	11.00%	
35	Glendale, AZ	15.17%		85	Little Rock, AR	13.00%		131	Santa Ana, CA	11.00%	
36	Milwaukee, WI	15.10%		85	Aurora, CO	13.00%		131	Santa Rosa, CA	11.00%	
37	Austin, TX	15.00%		85	Baton Rouge, LA	13.00%		137	Columbus, OH	10.85%	
37	Amarillo, TX	15.00%		85	Boise, ID	13.00%		138	Vancouver, WA	10.40%	
37	Arlington, TX	15.00%		85	Brownsville, TX	13.00%		139	Chula Vista, CA	10.00%	
37	Chesapeake, VA	15.00%		85	Fayetteville, NC	13.00%		139	Fremont, CA	10.00%	
37	Corpus Christi, TX	15.00%		85	Fresno, CA	13.00%		139	Irvine, CA	10.00%	
37	Dallas, TX	15.00%		85	Garland, TX	13.00%		139	Jackson, MS	10.00%	
37	Fort Worth, TX	15.00%		85	Grand Prairie, TX	13.00%		139	Knoxville, TN	10.00%	
37	Irving, TX	15.00%		85	Hialeah, FL	13.00%		139	Rancho Cucamonga, CA	10.00%	
37	Long Beach, CA	15.00%		85	Huntington Beach, CA	13.00%		139	San Bernardino, CA	10.00%	
37	Newport News, VA	15.00%		85	Jacksonville, FL	13.00%		146	Colorado Springs, CO	9.63%	
37	Norfolk, VA	15.00%		85	Lexington, KY	13.00%		147	Aurora, IL	9.00%	
37	Sacramento, CA	15.00%		85	Lubbock, TX	13.00%		147	Modesto, CA	9.00%	
37	North Las Vegas, NV	15.00%		85	Miami, FL	13.00%		149	Fontana, CA	8.00%	
50	Denver, CO	14.85%		85	Nashville, TN	13.00%		149	Moreno Valley, CA	8.00%	

Key	
	State
	County
	City
	Special District

TAX RATES IN TOP 150 URBAN CENTERS 2015

City	State	County	City	Special Districts	Total	Notes
Akron, OH	5.75%	5.50%	3.00%	0.50%	14.75%	
Albuquerque, NM	5.13%	0.94%	6.25%	1.00%	13.31%	
Amarillo, TX	6.00%		7.00%	2.00%	15.00%	
Anaheim, CA			15.00%	2.00%	17.00%	
Anchorage, AK			12.00%		12.00%	
Arlington, TX	6.00%		9.00%		15.00%	
Atlanta, GA	4.00%	3.00%	9.00%		16.00%	
Augusta, GA	4.00%	4.00%	6.00%		14.00%	Additional \$1 per night excise tax
Aurora, CO	2.90%	1.00%	8.00%	1.10%	13.00%	Maximum total rate among three counties
Aurora, IL	6.00%		3.00%		9.00%	
Austin, TX	6.00%		9.00%		15.00%	
Bakersfield, CA			12.00%		12.00%	
Baltimore, MD	6.00%		9.50%		15.50%	
Baton Rouge, LA	4.00%		9.00%		13.00%	Max 3.0% special district tax applies to two hotels in city
Birmingham, AL	4.00%	7.00%	6.50%		17.50%	
Boise, ID	8.00%		5.00%		13.00%	
Boston, MA	5.70%		6.00%	2.75%	14.45%	
Brownsville, TX	6.00%		7.00%		13.00%	
Buffalo, NY	4.00%	9.75%			13.75%	
Cape Coral, FL	6.00%	5.00%			11.00%	
Chandler, AZ	5.50%	1.77%	4.40%		11.67%	
Charlotte, NC	4.75%	2.00%	8.00%	0.50%	15.25%	
Chattanooga, TN	7.00%	4.00%	6.25%		17.25%	
Chesapeake, VA	5.30%		9.70%		15.00%	Additional \$1 per night excise tax
Chicago, IL	6.17%		4.50%	5.72%	16.39%	
Chula Vista, CA			10.00%		10.00%	
Cincinnati, OH	5.75%	7.75%	4.00%		17.50%	
Cleveland, OH	5.75%	7.75%	3.00%	1.00%	17.50%	
Colorado Springs, CO	2.90%	1.23%	4.50%	1.00%	9.63%	
Columbus, GA	4.00%	12.00%			16.00%	
Columbus, OH	5.75%		5.10%		10.85%	
Corpus Christi, TX	6.00%		9.00%		15.00%	
Dallas, TX	6.00%		7.00%	2.00%	15.00%	
Denver, CO	2.90%	1.20%	10.75%		14.85%	
Des Moines, IA	5.00%		7.00%		12.00%	
Detroit, MI	6.00%		6.00%	2.00%	14.00%	6.0% city rate is for hotels with more than 160 rooms
Durham, NC	4.75%	8.75%			13.50%	
El Paso, TX	6.00%	2.50%	9.00%		17.50%	
Fayetteville, NC	4.75%	8.25%			13.00%	
Fontana, CA			8.00%		8.00%	
Fort Lauderdale, FL	6.00%	5.00%			11.00%	
Fort Wayne, IN	7.00%	7.00%			14.00%	
Fort Worth, TX	6.00%		9.00%		15.00%	
Fremont, CA			10.00%		10.00%	
Fresno, CA			12.00%	1.00%	13.00%	
Garden Grove, CA			14.50%	2.50%	17.00%	\$1 per night excise tax
Garland, TX	6.00%		7.00%		13.00%	\$2 per night excise tax
Gilbert, AZ	5.50%	1.77%	4.50%		11.77%	
Glendale, AZ	5.50%	1.77%	7.90%		15.17%	
Glendale, CA			12.00%		12.00%	

TAX RATES IN TOP 150 URBAN CENTERS 2015 - CONTINUED

City	State	County	City	Special Districts	Total	Notes
Grand Prairie, TX	6.00%		7.00%		13.00%	
Grand Rapids, MI	6.00%	5.00%			11.00%	
Greensboro, NC	4.75%	5.00%	3.00%		12.75%	
Henderson, NV	4.00%		11.00%	2.00%	17.00%	
Hialeah, FL	6.00%	7.00%			13.00%	
Honolulu, HI	13.25%	0.50%			13.75%	
Houston, TX	6.00%	2.00%	7.00%	2.00%	17.00%	
Huntington Beach, CA			10.00%	3.00%	13.00%	
Huntsville, AL	4.00%	2.00%	7.00%		13.00%	\$1 per night city excise tax
Indianapolis, IN	7.00%	10.00%			17.00%	3% for less than 50 rooms, 6% for more than 50 rooms
Irvine, CA			8.00%	2.00%	10.00%	
Irving, TX	6.00%		9.00%		15.00%	
Jackson, MS	7.00%		3.00%		10.00%	Additional \$0.75 per night city excise tax
Jacksonville, FL	6.00%	7.00%			13.00%	
Jersey City, NJ	8.00%		6.00%		14.00%	State sales tax increases by .5% June 1, 2016
Kansas City, MO	4.23%	1.38%	9.88%	0.60%	16.08%	\$1.73 per night Kansas City Development Fee
Knoxville, TN	7.00%		3.00%		10.00%	
Laredo, TX	6.00%	1.00%	7.00%	0.25%	14.25%	
Las Vegas, NV	4.00%		12.00%	2.00%	18.00%	
Lexington, KY	7.00%		6.00%		13.00%	
Lincoln, NE	6.50%		5.50%		12.00%	
Little Rock, AR	6.50%	1.00%	5.50%		13.00%	
Long Beach, CA			12.00%	3.00%	15.00%	
Los Angeles, CA			14.00%	1.50%	15.50%	
Louisville, KY	7.00%	0.57%	8.50%		16.07%	
Lubbock, TX	6.00%		7.00%		13.00%	
Madison, WI	5.00%	0.50%	9.00%		14.50%	
Memphis, TN	7.00%	7.25%	1.70%		15.95%	
Mesa, AZ	5.50%	1.77%	6.75%		14.02%	
Miami, FL	6.00%	7.00%			13.00%	
Milwaukee, WI	5.00%	3.10%	7.00%		15.10%	
Minneapolis, MN	6.88%	2.78%	3.50%	0.25%	13.40%	
Mobile, AL	4.00%	2.00%	8.00%	3.00%	17.00%	
Modesto, CA			9.00%		9.00%	
Montgomery, AL	4.00%		10.00%		14.00%	Excise tax increased by \$0.75 to \$2.25 per night
Moreno Valley, CA			8.00%		8.00%	
Nashville, TN	7.00%		6.00%		13.00%	Additional \$2.50 per night hotel excise tax
New Orleans, LA	4.00%	5.00%	4.00%	1.75%	14.75%	Max \$1 city excise tax; max \$2 NOEHA excise tax
New York, NY	4.00%		10.75%		14.75%	
Newark, NJ	8.00%		6.00%		14.00%	\$1.50 state excise; \$0.50-\$2.00 city excise tax
Newport News, VA	5.30%		9.70%		15.00%	City lodging tax increased from 7.5% to 8.0%
Norfolk, VA	5.30%		9.70%		15.00%	Additional \$2.00 per night excise tax
North Las Vegas, NV	4.00%		11.00%		15.00%	
Oakland, CA			14.00%		14.00%	
Oceanside, CA			10.00%	1.50%	11.50%	
Oklahoma City, OK	4.50%		9.38%		13.88%	
Omaha, NE	6.50%	4.00%	7.00%		17.50%	
Ontario, CA			11.75%	2.00%	13.75%	Greater Ontario TMD 2.0% assessment imposed
Orlando, FL	6.00%	6.50%			12.50%	
Overland Park, KS	6.15%	1.23%	10.13%		17.50%	

TAX RATES IN TOP 150 URBAN CENTERS 2015 - CONTINUED

City	State	County	City	Special Districts	0.00%	Notes
Oxnard, CA			10.00%	2.00%	12.00%	
Pembroke Pines, FL	6.00%	5.00%			11.00%	
Peoria, IL	6.00%		6.00%	1.00%	13.00%	
Philadelphia, PA	6.00%		9.50%		15.50%	
Phoenix, AZ	5.50%	1.77%	5.00%		12.27%	
Pittsburgh, PA	6.00%	8.00%			14.00%	
Plano, TX	6.00%		7.00%		13.00%	
Port St. Lucie, FL	6.00%	5.50%			11.50%	
Portland, OR	1.00%	5.50%	6.00%	2.00%	14.50%	
Providence, RI	13.00%				13.00%	
Raleigh, NC	4.75%	8.00%	3.00%		15.75%	
Rancho Cucamonga, CA			10.00%		10.00%	
Reno, NV	4.00%	13.00%	0.50%		17.50%	\$2 per night excise on downtown hotels with gaming
Richmond, VA	5.30%		9.00%		14.30%	
Riverside, CA			13.00%		13.00%	
Rochester, NY	4.00%	10.00%			14.00%	
Sacramento, CA			12.00%	3.00%	15.00%	
Saint Paul, MN	6.88%		6.50%	0.25%	13.63%	
Salt Lake City, UT	4.70%	6.90%	1.00%		12.60%	
San Antonio, TX	6.00%	1.75%	9.00%	0.25%	17.00%	
San Bernardino, CA			10.00%		10.00%	
San Diego, CA			10.50%	2.00%	12.50%	
San Francisco, CA			14.00%	2.25%	16.25%	
San Jose, CA			10.00%	4.00%	14.00%	Includes TID and Moscone Expansion District assessments
Santa Ana, CA			11.00%		11.00%	
Santa Clarita, CA			10.00%	2.00%	12.00%	
Santa Rosa, CA			9.00%	2.00%	11.00%	
Scottsdale, AZ	5.50%	1.77%	6.65%		13.92%	
Seattle, WA	6.50%	2.00%	7.10%		15.60%	\$2 per night excise tax on hotels with more than 60 rooms
Shreveport, LA	4.00%	4.50%	4.60%		13.10%	
Sioux Falls, SD	5.50%	1.50%	6.00%		13.00%	
Spokane, WA	6.50%	2.20%	3.30%		12.00%	Up to \$2 per night excise tax
Springfield, MO	4.23%	1.25%	7.13%	2.25%	14.85%	
St. Louis, MO	4.23%		11.70%	2.00%	17.93%	
St. Petersburg, FL	6.00%	6.00%			12.00%	
Stockton, CA			8.00%	4.00%	12.00%	
Tacoma, WA	6.50%	2.00%	7.00%	0.03%	15.53%	Additional \$1.50 per night excise tax
Tallahassee, FL	6.00%	6.50%			12.50%	
Tampa, FL	6.00%	6.00%			12.00%	
Tempe, AZ	5.50%	1.77%	6.80%		14.07%	
Toledo, OH	5.75%	11.25%			17.00%	
Tucson, AZ	5.50%	0.55%	6.00%		12.05%	
Tulsa, OK	4.50%	0.92%	8.10%		13.52%	
Vancouver, WA	6.50%	2.00%	1.90%		10.40%	Additional \$2 per night excise tax
Virginia Beach, VA	5.30%		9.70%	1.50%	16.50%	
Washington, DC			14.50%		14.50%	
Wichita, KS	6.15%	1.00%	6.00%	2.75%	15.90%	
Winston-Salem, NC	4.75%	8.00%			12.75%	
Worcester, MA	5.70%		6.00%	2.75%	14.45%	
Yonkers, NY	4.00%	4.50%	3.00%	0.38%	11.88%	

City Lodging Tax Revenue

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

Highest Lodging Tax Revenue Growth		
1	San Francisco, CA	27.00%
2	Oceanside, CA	26.25%
3	Newport News, VA	26.10%
4	Colorado Springs, CO	25.97%
5	Riverside, CA	25.89%
6	Port St. Lucie, FL	25.48%
7	San Jose, CA	24.42%
8	New Orleans, LA	24.25%
9	St. Petersburg, FL	24.12%
10	Plano, TX	22.54%

Lowest Lodging Tax Revenue Growth		
1	Columbus, GA	-16.88%
2	Corpus Christi, TX	-11.57%
3	Richmond, VA	-8.79%
4	Augusta, GA	-4.41%
5	Laredo, TX	-2.51%
6	Omaha, NE	-2.15%
7	Anchorage, AK	-0.13%
8	El Paso, TX	0.27%
9	Houston, TX	0.53%
10	Fontana, CA	1.50%

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.

San Francisco, CA reported the greatest increase in revenue from 2014 to 2015. On July 15, 2015, the city of San Francisco began holding online home sharing platforms accountable for collecting transient occupancy taxes from its hosts, contributing to the large growth in revenue. In Florida, increased hotel occupancy and higher average room rates resulted in large revenue growth in both Port St. Lucie and St. Petersburg. Economic development across the board continues to fuel Plano's growth in revenue from lodging tax. Plano exhibited economic growth in the tourism industry, and the city expects to see a continued rise in revenues over the course of the next three years.

In Columbus, Georgia, local news sources blame a prohibitively high lodging tax rate for the decrease in revenue. The State of Georgia imposed a \$5.00 per room night excise tax on hotels and motels. In markets with low average daily room rates, the effective tax rate can be extremely high. For example, a hotel or motel with average daily room rate of \$50 dollars would have an effective tax rate of 26% (a 10% excise tax plus a 16% ad valorem tax rate).

Lodging tax revenues fell sharply in Corpus Christi. This decline can be partially attributed to the fall in the price of oil. The oil and gas industry represents one of the primary sources of demand for hotels in the Corpus Christi market. The decreased oil price also had a negative impact on lodging tax revenues in Laredo.

As revenues from lodging taxes continue to fall in Richmond, Virginia, officials are taking steps towards regulating the peer-to-peer room rental industry.

REPORTED LODGING TAX REVENUES IN TOP 150 URBAN CENTERS (\$ MILLIONS)

City	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Notes
Akron, OH							
Albuquerque, NM	\$10.0	\$10.1	\$10.1	\$10.4	\$10.8	\$11.4	
Amarillo, TX	\$4.4	\$4.8	\$5.0	\$5.7	\$5.9	\$6.3	
Anaheim, CA	\$77.1	\$82.6	\$90.4	\$102.9	\$110.1	\$119.7	
¹ Anchorage, AK	\$19.6	\$21.0	\$23.0	\$23.0	\$25.0	\$25.0	
² Arlington, TX	\$6.7	\$7.9	\$7.9	\$8.5	\$9.4	\$10.1	
Atlanta, GA	\$38.7	\$42.9	\$48.6	\$54.4	\$58.0	\$64.3	
¹ Augusta, GA	\$4.0	\$4.4	\$4.6	\$4.8	\$5.6	\$5.3	
¹ Aurora, CO	\$4.1	\$4.5	\$5.1	\$5.5	\$6.6	\$7.6	
¹ Aurora, IL	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5	\$0.5	
² Austin, TX	\$40.8	\$48.3	\$51.5	\$61.7	\$70.7	\$82.4	
Bakersfield, CA	\$6.5	\$6.9	\$7.8	\$8.3	\$8.8	\$9.5	
Baltimore, MD	\$19.0	\$27.1	\$25.6	\$26.6	\$28.5	\$32.0	
¹ Baton Rouge, LA	\$2.0	\$2.1	\$2.4	\$2.2	\$2.2	\$2.4	Combined City-Parish revenue
Birmingham, AL	\$2.3	\$2.4	\$3.3	\$3.2	\$3.6	\$3.8	
² Boise, ID		\$3.5	\$4.3	\$4.5	\$4.8	\$5.6	Auditorium District tax only
Boston, MA	\$46.5	\$53.7	\$64.2	\$66.1	\$71.1	\$83.5	
² Brownsville, TX	\$1.4	\$1.2	\$1.4	\$1.3	\$1.5	\$1.6	
Buffalo, NY							Erie County
Cape Coral, FL	\$15.1	\$23.7	\$23.8	\$26.6	\$28.6	\$32.8	Lee County
Chandler, AZ	\$1.6	\$2.0	\$2.3	\$2.3	\$2.5	\$2.9	
Charlotte, NC	\$26.0	\$29.4	\$32.6	\$38.0	\$40.1	\$45.1	
Chattanooga, TN	\$4.1	\$4.7	\$5.0	\$5.0	\$5.4	\$6.0	
Chesapeake, VA	\$4.9	\$5.4	\$5.6	\$5.0	\$5.2	\$5.6	
¹ Chicago, IL	\$68.8	\$76.4	\$85.6	\$89.9	\$100.4	\$107.4	
Chula Vista, CA	\$2.0	\$2.1	\$2.3	\$2.5	\$2.6	\$3.1	
Cincinnati, OH	\$3.2	\$3.7	\$3.7	\$1.9	\$4.3	\$4.5	Changed from CY to FY in 2013
¹ Cleveland, OH	\$3.8	\$4.1	\$4.5	\$4.7	\$5.1	\$6.0	
¹ Colorado Springs, CO	\$3.3	\$3.5	\$3.5	\$3.6	\$4.0	\$5.1	
Columbus, GA	\$4.7	\$5.3	\$5.0	\$5.0	\$5.9	\$4.9	
Columbus, OH	\$13.8	\$15.0	\$16.5	\$16.5	\$18.5	\$20.5	
² Corpus Christi, TX	\$9.9	\$10.7	\$12.1	\$13.2	\$17.1	\$15.1	
² Dallas, TX	\$42.1	\$45.0	\$40.0	\$45.2	\$50.4	\$53.9	
¹ Denver, CO	\$49.1	\$55.6	\$58.0	\$63.5	\$75.6	\$82.4	
Des Moines, IA	\$3.7	\$3.9	\$4.4	\$4.8	\$5.1	\$5.8	
² Detroit, MI	\$15.5	\$17.2	\$18.5	\$19.9	\$21.8	\$23.6	Multi-county convention tax
Durham, NC	\$1.9	\$2.1	\$2.2	\$2.4	\$2.6	\$3.0	Durham County
³ El Paso, TX	\$8.4	\$8.6	\$8.8	\$8.6	\$9.0	\$9.1	
Fayetteville, NC	\$1.0	\$1.2	\$1.2	\$1.3	\$1.3	\$1.4	Cumberland County
Fontana, CA	\$0.5	\$0.6	\$0.6	\$0.6	\$0.7	\$0.7	
Fort Lauderdale, FL	\$37.5	\$40.6	\$44.5	\$47.4	\$47.2	\$56.7	Broward County
² Fort Wayne, IN		\$2.7	\$2.9	\$3.0	\$3.2	\$3.5	
Fort Worth, TX	\$17.6	\$19.2	\$19.5	\$19.9	\$23.8	\$24.7	
² Fremont, CA	\$2.9	\$3.5	\$4.1	\$4.9	\$6.2	\$7.2	
Fresno, CA	\$8.5	\$8.5	\$9.1	\$9.2	\$10.0	\$11.0	
Garden Grove, CA	\$10.2	\$11.7	\$12.3	\$14.4	\$16.4	\$17.2	
Garland, TX	\$0.6	\$0.7	\$0.8	\$0.8	\$0.9	\$1.1	
² Gilbert, AZ				\$0.4	\$0.5	\$0.6	
Glendale, AZ							
Glendale, CA	\$2.7	\$3.0	\$3.4	\$3.5	\$3.5	\$4.1	

¹ Calendar Year

² Fiscal Year ended September 30

³ Fiscal year ended August 31

⁴ FY2014/2015 numbers not yet released

REPORTED LODGING TAX REVENUES IN TOP 150 URBAN CENTERS (\$ MILLIONS) - CONTINUED

City	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Notes
² Grand Prairie, TX	\$1.0	\$1.1	\$1.1	\$1.3	\$1.4	\$1.4	
¹ Grand Rapids, MI	\$4.9	\$5.8	\$6.6	\$6.6	\$7.7	\$8.8	Kent County
Greensboro, NC	\$2.7	\$2.8	\$3.0	\$3.3	\$3.5	\$3.9	
Henderson, NV	\$2.1	\$1.9	\$2.3	\$2.5	\$2.7	\$3.0	
² Hialeah, FL	\$67.9	\$78.6	\$87.2	\$95.9	\$103.6	\$115.6	Miami-Dade County State collects and reports tax
Honolulu, HI							
Houston, TX	\$54.9	\$61.6	\$68.6	\$76.3	\$90.1	\$90.7	
² Huntington Beach, CA	\$5.8	\$6.5	\$7.2	\$7.6	\$8.4	\$9.2	
² Huntsville, AL	\$5.8	\$6.1	\$6.1	\$6.1	\$7.3	\$7.6	
Indianapolis, IN	\$25.9	\$36.8	\$43.3	\$43.3	\$45.4	\$53.6	Marion County
Irvine, CA	\$7.3	\$8.3	\$8.5	\$11.3	\$11.7	\$13.5	
² Irving, TX	\$15.8	\$18.0	\$18.9	\$20.9	\$23.0	\$24.6	
Jackson, MS			\$4.2	\$4.3	\$4.8	\$5.5	Includes special districts taxes
³ Jacksonville, FL	\$13.3	\$14.3	\$14.3	\$15.5	\$16.1	\$19.5	
¹ Jersey City, NJ	\$4.3	\$6.0	\$6.3	\$7.0	\$7.0	\$7.0	Duval County
Kansas City, MO	\$15.8	\$17.0	\$17.3	\$19.0	\$20.3	\$21.5	
Knoxville, TN	\$2.9		\$3.3	\$3.3	\$3.3	\$3.7	
Laredo, TX	\$3.1	\$4.1	\$4.2	\$4.2	\$4.3	\$4.2	
² Las Vegas, NV	\$2.9	\$3.0	\$3.4	\$3.5	\$4.0	\$4.6	
Lexington, KY							
Lincoln, NE				\$25.4	\$25.8	\$26.4	
Little Rock, AR							
Long Beach, CA	\$15.3	\$17.7	\$17.8	\$19.5	\$21.3	\$24.0	
² Los Angeles, CA	\$118.5	\$134.8	\$151.7	\$183.0	\$187.5	\$222.6	
Louisville, KY	\$18.3	\$18.8	\$20.5	\$21.8	\$23.7	\$28.1	Jefferson County
Lubbock, TX	\$4.2	\$4.9	\$5.2	\$6.1	\$6.3	\$6.8	
² Madison, WI	\$8.3	\$9.3	\$10.2	\$10.9	\$12.0	\$12.9	
¹ Memphis, TN	\$4.0	\$3.5	\$4.5	\$4.2	\$4.2	\$4.6	
Mesa, AZ	\$1.6	\$2.1	\$2.0	\$1.9	\$1.9	\$2.1	
Miami, FL	\$67.9	\$78.6	\$87.2	\$95.9	\$103.6	\$115.6	Miami-Dade County
² Milwaukee, WI	\$9.3	\$9.9	\$10.5	\$11.4	\$12.3	\$13.2	
¹ Minneapolis, MN	\$5.8	\$6.3	\$6.4	\$6.7	\$7.3	\$8.5	
¹ Mobile, AL	\$6.0	\$5.1	\$5.0	\$5.2	\$5.4	\$5.7	
² Modesto, CA	\$1.5	\$1.6	\$1.8	\$1.9	\$1.9	\$2.1	
Montgomery, AL	\$5.6	\$5.6	\$6.1	\$6.2	\$8.1	\$9.0	
² Moreno Valley, CA	\$0.5	\$0.7	\$0.7	\$0.8	\$1.0	\$1.2	
Nashville, TN	\$37.7	\$38.8	\$47.1	\$50.5	\$59.7	\$69.0	
New Orleans, LA		\$11.7	\$15.1	\$13.8	\$13.4	\$16.7	From city-retained 1.5%
New York, NY	\$369.1	\$432.0	\$486.5	\$512.3	\$541.3	\$559.8	
Newark, NJ	\$4.6	\$5.7	\$5.6	\$6.1	\$6.3	\$6.4	
Newport News, VA	\$3.0	\$3.1	\$3.2	\$3.0	\$3.2	\$4.0	
Norfolk, VA	\$7.1	\$6.5	\$8.6	\$8.1	\$7.8	\$8.4	
North Las Vegas, NV	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	\$0.5	
Oakland, CA	\$10.1	\$12.5	\$13.8	\$15.8	\$18.5	\$21.6	
Oceanside, CA	\$3.2	\$3.3	\$3.8	\$4.2	\$4.7	\$6.0	
Oklahoma City, OK	\$10.3	\$10.9	\$12.2	\$13.3	\$13.9	\$14.7	
Omaha, NE	\$6.5	\$6.8	\$7.5	\$8.0	\$8.4	\$8.2	
¹ Ontario, CA	\$8.4	\$8.8	\$9.1	\$9.7	\$10.6	\$12.1	
Orlando, FL	\$147.8	\$175.9	\$175.3	\$187.1	\$189.4	\$226.2	Orange County
² Overland Park, KS	\$6.7	\$7.5	\$7.8	\$8.4	\$9.4	\$10.1	

¹ Calendar Year

² Fiscal Year ended September 30

³ Fiscal year ended August 31

⁴ FY2014/2015 numbers not yet released

REPORTED LODGING TAX REVENUES IN TOP 150 URBAN CENTERS (\$ MILLIONS) - CONTINUED

City	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Notes
Oxnard, CA	\$3.1	\$3.3	\$3.4	\$3.8	\$4.2	\$4.6	
Pembroke Pines, FL	\$37.5	\$40.6	\$44.5	\$47.4	\$47.2	\$56.7	Broward County
Peoria, IL		\$7.9	\$8.8	\$9.0	\$9.1	\$9.4	
² Philadelphia, PA	\$40.0	\$42.2	\$47.0	\$50.0	\$52.8	\$57.4	
Phoenix, AZ	\$26.9	\$28.3	\$30.5	\$31.7	\$34.4	\$39.5	
¹ Pittsburgh, PA	\$24.6	\$27.7	\$29.2	\$30.2	\$31.6	\$34.3	Allegheny County
² Plano, TX	\$4.1	\$4.7	\$4.7	\$5.1	\$6.0	\$7.3	
² Port St. Lucie, FL	\$2.0	\$2.4	\$2.6	\$2.7	\$2.6	\$3.3	St. Lucie County
Portland, OR	\$16.5	\$19.1	\$21.4	\$28.7	\$35.1	\$41.8	
Providence, RI				\$1.5	\$1.6	\$1.8	
Raleigh, NC	\$13.0	\$14.9	\$16.2	\$17.0	\$19.2	\$21.4	Wake County
Rancho Cucamonga, CA	\$1.6	\$1.8	\$1.9	\$2.1	\$2.6	\$2.7	
Reno, NV	\$20.8	\$20.3	\$20.0	\$21.8	\$22.1	\$23.7	
Richmond, VA	\$4.8	\$4.6	\$5.7	\$6.0	\$6.0	\$5.5	
Riverside, CA	\$2.5	\$2.7	\$3.0	\$3.5	\$4.2	\$5.3	
¹ Rochester, NY	\$6.4	\$6.4	\$6.3	\$6.3	\$6.4	\$7.1	Monroe County
Sacramento, CA	\$14.2	\$15.4	\$15.8	\$16.6	\$17.9	\$20.1	
Saint Paul, MN	\$2.7	\$3.0	\$3.0	\$3.2	\$3.3	\$3.5	
Salt Lake City, UT			\$2.0	\$2.4	\$2.6	\$2.8	
San Antonio, TX	\$59.7	\$63.0	\$67.9	\$72.8	\$77.1	\$79.2	
San Bernardino, CA	\$2.2	\$2.5	\$2.2	\$2.9	\$2.9	\$3.1	
San Diego, CA	\$128.1	\$139.8	\$148.8	\$159.5	\$170.5	\$182.5	
San Francisco, CA	\$186.8	\$210.0	\$239.6	\$238.8	\$310.1	\$394.3	
San Jose, CA	\$17.3	\$18.1	\$22.5	\$25.3	\$29.7	\$37.0	
Santa Ana, CA	\$5.7	\$6.0	\$7.0	\$7.5	\$8.5	\$9.0	
Santa Clarita, CA	\$2.1	\$2.1	\$2.4	\$2.6	\$2.8	\$3.1	
Santa Rosa, CA	\$2.9	\$3.2	\$3.7	\$3.9	\$4.9	\$5.2	
Scottsdale, AZ	\$7.1	\$13.1	\$13.4	\$13.9	\$15.3	\$17.0	
Seattle, WA	\$50.8	\$48.4	\$52.7	\$57.0	\$65.5	\$73.2	
¹ Shreveport, LA	\$6.6	\$5.5	\$4.8	\$4.0	\$4.5		Shreveport and Caddo-Bossier
¹ Sioux Falls, SD		\$1.4	\$1.5	\$1.7	\$1.7	\$2.0	
¹ Spokane, WA	\$1.4	\$1.4	\$1.7	\$2.4	\$3.1	\$3.3	2% state-shared only
Springfield, MO	\$3.3	\$3.5	\$3.8	\$3.9	\$4.1	\$4.4	
St. Louis, MO	\$6.3	\$6.4	\$7.4	\$7.5	\$8.3	\$8.7	3.5% convention & sports tax only
² St. Petersburg, FL	\$23.8	\$25.6	\$28.7	\$28.0	\$30.8	\$38.2	Pinellas County
Stockton, CA	\$1.8	\$1.8	\$1.9	\$2.0	\$2.1	\$2.4	
¹ Tacoma, WA	\$3.1	\$3.0	\$2.9	\$3.2	\$3.4	\$4.0	State-shared and local
Tallahassee, FL	\$3.5	\$3.7	\$4.1	\$4.2	\$4.3	\$5.0	Leon County
² Tampa, FL	\$17.5	\$19.1	\$21.0	\$21.5	\$22.5	\$26.7	Hillsborough County
Tempe, AZ	\$2.5	\$4.4	\$4.5	\$4.7	\$4.9	\$5.3	
¹ Toledo, OH	\$4.5	\$4.9	\$5.1	\$5.0	\$5.3	\$5.8	Lucas County
Tucson, AZ	\$11.7	\$12.5	\$12.4	\$12.2	\$12.3	\$13.4	
Tulsa, OK	\$5.8	\$5.7	\$6.1	\$6.7	\$7.1	\$7.6	
¹ Vancouver, WA	\$1.2	\$1.3		\$1.3	\$1.7	\$2.1	2% state-shared and 2% local
Virginia Beach, VA	\$22.9	\$24.4	\$25.6	\$25.6	\$26.3	\$27.9	
⁴ Washington, DC			\$221.5	\$224.8			
¹ Wichita, KS	\$5.7	\$6.0	\$6.1	\$6.4	\$6.8	\$7.3	
¹ Winston-Salem, NC			\$0.5	\$0.6	\$0.6	\$0.7	
Worcester, MA	\$1.4	\$1.8	\$1.9	\$1.9	\$2.0	\$2.2	
Yonkers, NY	\$4.8	\$5.2	\$5.3	\$5.3	\$5.6	\$6.1	Westchester County

¹ Calendar Year

² Fiscal Year ended September 30

³ Fiscal year ended August 31

⁴ FY2014/2015 numbers not yet released

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 22 cities are subject to a state, city-wide or special district excise tax. Excise taxes range from \$0.75 to \$5.00 per room night, with an average of \$2.24. HVS calculated each city's excise tax as a percent of its per

diem rate (in fiscal year 2015 dollars) to provide an example of effective rates. A city's "effective rate" indicates the average rate a person pays if the excise tax were included as a percent of total sale price. For this example, HVS used the per diem rates set by the U.S. General Services Administration (GSA). The per diem rates set by the GSA are usually lower than the average daily rates at hotels in the specified areas. The average per diem rate for this sample is \$100, compared to the \$120 average daily rate for the nation. 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 0.83% for 2015.

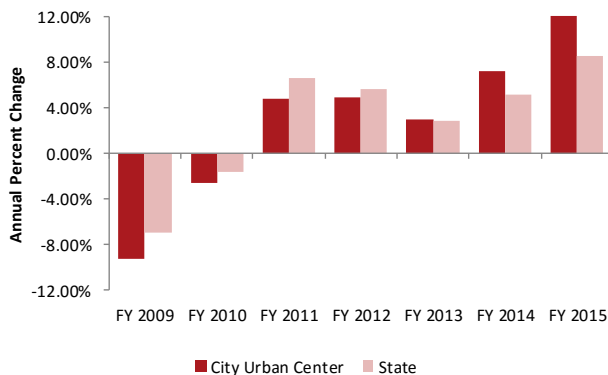
EXAMPLE OF ESTIMATED AD VALOREM RATES OF EXCISE TAXES

City	Excise Tax Amount	2015 Per Diem	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Columbus, GA	\$5.00	\$83	6.02%	16.00%	22.02%
Reno, NV	\$2.00	\$87	2.30%	17.50%	19.80%
Atlanta, GA	\$5.00	\$135	3.70%	16.00%	19.70%
Augusta, GA	\$5.00	\$91	5.49%	14.00%	19.49%
New York, NY	\$3.50	\$110	3.18%	14.75%	17.93%
Seattle, WA	\$2.00	\$90	2.22%	15.60%	17.82%
Kansas City, MO	\$1.73	\$106	1.63%	16.08%	17.71%
Virginia Beach, VA	\$1.00	\$85	1.18%	16.50%	17.68%
Tacoma, WA	\$1.50	\$98	1.53%	15.53%	17.06%
Montgomery, AL	\$2.25	\$83	2.71%	14.00%	16.71%
Norfolk, VA	\$2.00	\$125	1.60%	15.00%	16.60%
San Jose, CA	\$2.00	\$87	2.30%	14.00%	16.30%
Chesapeake, VA	\$1.00	\$83	1.20%	15.00%	16.20%
Oakland, CA	\$2.00	\$124	1.61%	14.00%	15.61%
Nashville, TN	\$2.50	\$103	2.43%	13.00%	15.43%
Sioux Falls, SD	\$2.00	\$83	2.41%	13.00%	15.41%
New Orleans, LA	\$1.00	\$154	0.65%	14.75%	15.40%
Huntsville, AL	\$1.00	\$86	1.16%	13.00%	14.16%
Tucson, AZ	\$2.00	\$100	2.00%	12.05%	14.05%
Spokane, WA	\$2.00	\$110	1.82%	12.00%	13.82%
Vancouver, WA	\$2.00	\$86	2.33%	10.40%	12.73%
Jackson, MS	\$0.75	\$83	0.90%	10.00%	10.90%

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.

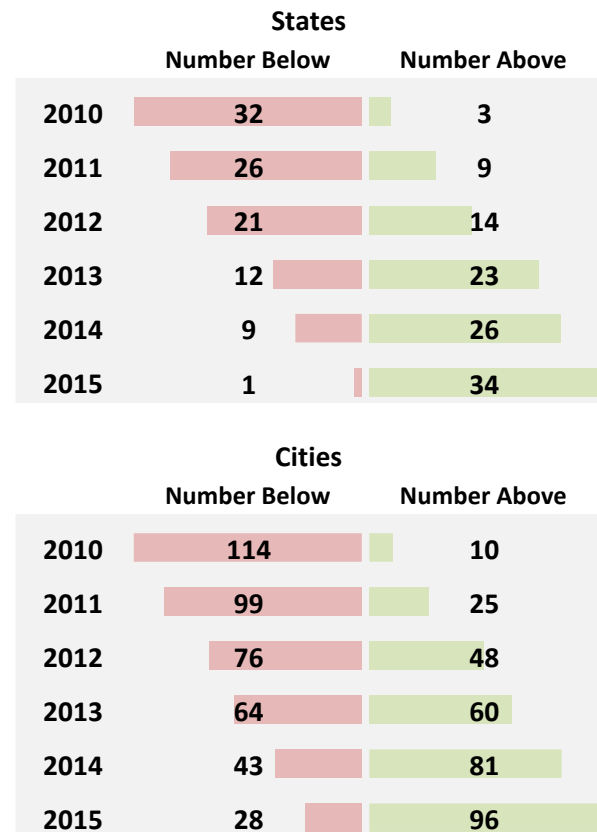
ESTIMATED AVERAGE ANNUAL CHANGE IN TAXABLE ROOM REVENUE IN STATES AND CITIES (2015 \$MILLIONS)³



The performance of the lodging sector serves as an indicator of the direction of the economy since business travel is a relatively elastic expense for many firms. HVS compared the revenues of states and cities in each year from 2010 to 2015 to demonstrate the progress of recovery from the Great Recession.

The figures below show the number of states and cities that have recovered to the pre-recession level of lodging tax revenues and shows a pattern of slow but persistent recovery.

REVENUES RELATIVE TO PRE-RECESSION PEAK BY YEAR (IN 2015 DOLLARS)



Six years after the recession, nearly all states have recovered to pre-recession revenue levels, but a number of cities (28) have not fully recovered.

³ 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.

Estimate of the Airbnb's Impact on Lodging Tax Collections

Short-term home rental services such as Airbnb, HomeAway, and VRBO are becoming increasingly 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 been growing exponentially since its founding. According to an article published in 2016, Airbnb listings have increased to 2.3 million from 3,000 in 2009. Additionally, the company has seen its monthly active user base double since Q1 2014. Valued at \$25.5 billion, Airbnb is now worth 25% more than Hilton⁴. In reaction to Airbnb's growth, cities have raised questions of how the company's popularity affects the hospitality market. These issues range from safety and regulatory concerns to economic and fiscal impacts. Consequently, many efforts are currently underway to estimate the impact of the peer-to-peer booking platforms.⁴ The data we have collected in this lodging tax study combined with publicly available information on Airbnb rentals has enabled us to estimate Airbnb impact on lodging tax revenue collections in selected cities. This assessment provides an indication of the overall impact of Airbnb on the industry as a whole.

In most cities, lodging taxes apply to small bed and breakfast rentals as well as hotels. Some cities, such as Los Angeles and New Orleans, have graduated tax rates with lower percentages applying to small lodging facilities. Only a few cities exempt small-capacity lodging from paying any tax but these exemptions are becoming increasingly rare. For instance, Oceanside, California just expanded its transient occupancy tax to apply to hotels with 29 rooms or less. Authorizing legislation formulated before the advent of the sharing economy typically does not allow booking platforms to collect and remit local lodging taxes. Airbnb hosts may not collect lodging taxes, either because they are

unaware of the requirement to do so, or because the government has no reliable means of enforcement.

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. Several states and cities have made efforts to collect taxes from Airbnb.

Airbnb does not make rental data publicly available. A website called Airdna gathers information from the Airbnb website. The service tracks the performance of 2,000,000 listings around the globe and generates over 2,000 free web pages and 5,000 market intelligence reports.⁵ We used Airdna's data to estimate the amount of taxable revenue generated in nine US cities. The following method shows our estimate of Airbnb earnings in each city.

$$R = \sum_{i=1}^3 r_i \times l_i$$

Where: R = Airbnb taxable sales
r = Average revenue of room type
l = Number of active listings
i = Listing type

The number of listings (*l*) and the average revenue (*r*) are known with high levels of certainty. Airdna only utilizes listings that have been rented for at least 30 days of the past twelve months for its calculation of revenue.

Using Airdna data, HVS estimated the taxable sales made by Airbnb in 20 cities. Airdna estimated the average price per night by scraping data on prices from the Airbnb website. This figure was then used to calculate the amount cities could have potentially collected from Airbnb in 2015.

The table below list the states and municipalities that have allowed short-term home rental services to begin collecting and remitting taxes on behalf of owners.

⁴ Love, Tessa. “Airbnb overtakes hotel industry with red-hot growth.” <http://www.bizjournals.com/sanfrancisco/blog/2016/05/airbnbs-growth-overcomes-hotels-rooms.html>

⁵ “About Airdna.” <https://www.airdna.co/about>

SHORT-TERM HOME RENTAL STATE LODGING TAX APPLICABILITY

State	Effective Date	Effective Rates
Alabama	1-Mar-16	Alabama State Lodging Tax (4-5%); County Lodging and Rental Tax (1-6%), collected by the state; Municipality Local Lodging Tax (2-12%)
Connecticut	1-Jul-16	Connecticut State Room Occupancy Tax (15%)
Florida	1-Dec-15	Florida Transient Rental Tax (6%); Florida Discretionary Sales Surtax (0.5-1.5%); County Tourist Development Tax (2-5%)
Illinois	15-Jan-16	Illinois Hotel Operators Occupation Tax (5.98-6.17%); Cook County Hotel Accommodations Tax (1%)
Louisiana	1-Apr-16	Louisiana Sales and Use Tax (5%)
North Carolina	1-Jun-16	North Carolina Sales Tax (6.75-7.5%); City/County Occupancy Tax (1-8%)
Pennsylvania	1-Jul-16	Pennsylvania Hotel Occupancy Tax (6%); Local sales tax collected by state (1%)
Rhode Island	1-Jul-15	Rhode Island Sales Tax (7%), Rhode Island Local Hotel Tax (1%); Rhode Island Statewide Hotel Tax (5%)
South Carolina	1-Jun-16	South Carolina Sales and Use Tax (5%); South Carolina State Accommodations Tax (2%); Local taxes collected by the state (0.5-8%)
Washington	15-Oct-16	Washington Combined Sales Tax (7.0-9.6%); Special Hotel/Motel Tax (1-5%)

SHORT-TERM HOME RENTAL CITY LODGING TAX APPLICABILITY

City	State	Effective Date	Effective Rates
Anchorage	AK	1-Jul-16	Anchorage Room Tax (12%)
Phoenix	AZ	1-Jul-15	Phoenix Hotel /Motel Tax (3%); Phoenix Transaction Privilege Tax (2.3%)
Los Angeles	CA	1-Aug-15	Transient Occupancy Tax (14%)
Malibu	CA	1-Apr-15	Malibu Transient Occupancy Tax (12%)
Oakland	CA	1-Jan-15	Oakland Transient Occupancy Tax (14%)
Palm Desert	CA	1-Jul-16	Palm Desert Transient Occupancy Tax (9%)
Palo Alto	CA	1-Jul-13	Palo Alto Transient Occupancy Tax (14%)
San Diego	CA	15-Jul-15	San Diego Transient Occupancy Tax (10.5%); San Diego Trousing Marketing District Assessment (.55%)
San Francisco	CA	1-Feb-15	San Francisco Transient Occupancy Tax (14%)
San Jose	CA	1-Jan-15	San Jose Transient Occupancy Tax (10%)
Santa Clara	CA	1-Feb-15	Santa Clara Transient Occupancy Tax (9.5%)
Sparks & Reno	NV	15-Mar-16	City or County Transient Lodging Tax (13-13.5%)
Jersey City	NJ	1-Mar-16	Hotel and Motel Use and Occupancy Tax (6%)
Santa Fe	NM	12-Dec-15	Santa Fe Lodgers' Tax (7%)
Taos	NM	1-Aug-16	Taos Lodgers' Tax (5%)
Cleveland	OH	1-Apr-16	Transient Occupancy Tax (3%)
Philadelphia	PA	1-Jul-15	Philadelphia Hotel Room Rental Tax (8.5%)
Chicago	IL	1-Jul-15	Chicago Hotel Accommodation Tax (4.5%); Chicago Vacation Rental and Shared Housing Surcharge (4%); Other taxes administered by the state (5.73%)

ESTIMATED SHORT-TERM LODGING TAX LIABILITY

Rank	City	# of Listings	Average Revenue/Year	Est. Airbnb Taxable Sales (\$millions)
1	New York, NY	35,000	\$13,535	\$473.73
2	San Francisco, CA	7,700	\$22,183	\$170.81
3	Austin, TX	7,300	\$13,977	\$102.04
4	Los Angeles, CA	12,000	\$7,707	\$92.49
5	San Diego, CA	5,600	\$14,459	\$80.97
6	Portland, OR	3,600	\$12,496	\$44.99
7	Palm Springs, CA	1,800	\$23,379	\$42.08
8	San Jose, CA	2,400	\$11,040	\$26.49
9	Phoenix, AZ	1,700	\$14,383	\$24.45
10	New Orleans, LA	4,400	\$5,538	\$24.37
11	Philadelphia, PA	6,300	\$3,542	\$22.32
12	Oakland, CA	1,900	\$11,600	\$22.04
13	Nashville, TN	3,100	\$5,736	\$17.78
14	Jersey City, NJ	1,300	\$10,844	\$14.10
15	Cleveland, OH	1,700	\$7,562	\$12.86
16	Chicago, IL	6,300	\$11,085	\$11
17	Santa Fe, NM	844	\$12,053	\$10.17
18	Santa Clara, CA	838	\$11,516	\$9.65
19	Anchorage, AK	500	\$8,873	\$4.44
20	Reno, NV	193	\$7,841	\$1.51

Sources: Airdna and HVS

This figure shows our estimate of short-term home rental's taxable sales for selected cities. We derived these estimates from room revenue and occupancy data collected from Airdna. Consequently, these estimates do not include revenue generated by other home sharing platforms.

HVS compared estimates of short-term home rental taxable sales to total the taxable room sales as reported in this 2016 Lodging Tax Report.

The figure on the following page combines estimated Airbnb tax revenues with actual lodging tax revenues from 2015 to show the hypothetical impact of the online home sharing platform on municipalities.

THE ESTIMATED AIRBNB SHARE OF LODGING TAX LIABILITY

Rank	City	# of Listings	Average Revenue/Year	Est. Airbnb Revenue	Revenue with Est. Airbnb Revenue	Estimated Share of Tax Liability
1	Palm Springs, CA	1,800	\$23,379	\$4,208,286	\$8,857,578	47.51%
2	Santa Fe, NM	844	\$12,053	\$1,017,291	\$4,142,195	24.56%
3	Cleveland, OH	1,700	\$7,562	\$1,092,721	\$7,139,269	15.31%
4	Oakland, CA	1,900	\$11,600	\$3,085,727	\$24,654,727	12.52%
5	Jersey City, NJ	1,300	\$10,844	\$845,801	\$7,826,486	10.81%
6	Santa Clara, CA	838	\$11,516	\$1,061,582	\$10,044,582	10.57%
7	Austin, TX	7,300	\$13,977	\$9,183,202	\$91,554,202	10.03%
8	Chicago, IL	6,300	\$11,085	\$11,139,117	\$118,539,117	9.40%
9	New York, NY	35,000	\$13,535	\$50,925,794	\$610,771,794	8.34%
10	San Jose, CA	2,400	\$11,040	\$2,649,480	\$39,629,480	6.69%
11	Portland, OR	3,600	\$12,496	\$2,699,163	\$44,502,907	6.07%
12	San Francisco, CA	7,700	\$22,183	\$23,913,685	\$418,175,685	5.72%
13	New Orleans, LA	4,400	\$5,538	\$974,637	\$17,647,137	5.52%
14	Los Angeles, CA	12,000	\$7,707	\$12,948,592	\$235,499,592	5.50%
15	Philadelphia, PA	6,300	\$3,542	\$3,235,841	\$60,649,841	5.34%
16	San Diego, CA	5,600	\$14,459	\$8,501,679	\$190,967,679	4.45%
17	Phoenix, AZ	1,700	\$14,383	\$1,222,566	\$40,723,566	3.00%
18	Anchorage, AK	500	\$8,873	\$532,362	\$25,534,459	2.08%
19	Nashville, TN	3,100	\$5,736	\$1,066,939	\$70,078,597	1.52%
20	Reno, NV	193	\$7,841	\$7,566	\$23,682,897	0.03%
	Average ¹					7.58%

¹Excluding Reno, NV and Palm Springs, CA

The estimated Airbnb share of total lodging tax contributions ranges from approximately .03% in Reno, NV to as much as 47.51% of total taxable revenue in Palm Springs. This analysis indicates that Airbnb has made substantial inroads into major lodging markets. The cities analyzed here include some of the largest leisure travel markets in the United States and those that allow Airbnb to collect and remit taxes on behalf of owners. If tourists are the primary Airbnb users, its influence may be less in business travel markets. Given the uncertainty involved these estimates, it is difficult to draw conclusions about the aggregate effect on the national lodging market or in other individual markets. Nonetheless, it is clear that the sharing economy is posing new challenges to the traditional hotel market and governments that rely on lodging tax revenues. With improved collection rules and procedures, the

growing presence of Airbnb could generate significant new lodging tax revenue.

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.



About HVS

HVS, the world's leading consulting and services organization focused on the hotel, mixed-use, shared ownership, gaming, and leisure industries. Established in 1980, the company performs over 4,500 assignments each year for hotel and real estate owners, operators, and developers worldwide. HVS principals are regarded as the leading experts in their respective regions of the globe. Through a network of more than 40 offices and more than 350 professionals, HVS provides an unparalleled range of complementary services for the hospitality industry. HVS.com

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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, event and civic centers, 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



Thomas Hazinski is the Managing Director of HVS Convention, Sports, & Entertainment Facilities Consulting in Chicago, Illinois. His consulting practice is dedicated to the market and financial analysis of public assembly facilities. Mr. Hazinski has 30 years of experience as both a public official and a consultant. He specializes in providing economic and financial research to public agencies involved in economic development initiatives. Before starting his consulting career, Mr. Hazinski served in several positions for the City of Chicago, including assistant budget director. Mr. Hazinski holds a master's degree in public policy from the University of Chicago's Harris School of Public Policy. Email: thazinski@hvs.com



Alex Moon graduated from Northwestern University with a degree in Mathematical Methods for Social Sciences. He is a senior associate for HVS Convention, Sports, & Entertainment Facilities Consulting and has served as project manager for the Lodging Tax study for the past three years.



John Rudnik is pursuing Sociology and Political Science degrees in the College at the University of Chicago. He served as an intern at HVS for the summer of 2016.

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.

Year	Rate	Collections
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.

Year	Rate	Collections
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%.

Year	Rate	Collections
2015	0.00%	\$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.

Year	Rate	Collections
2015	2.90%	\$97,843,000
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. Collection data from 2007 to 2009 was estimated using reported gross receipts.

Year	Rate	Collections
2015	15.00%	\$116,281,201
2014	15.00%	\$105,735,000
2013	15.00%	\$104,088,401
2012	15.00%	\$103,965,000
2011	12.00%	\$102,109,413

Delaware

Delaware imposes an accommodation tax upon every occupancy of a room or rooms in a hotel, motel or tourist home within the State. The accommodation tax is remitted to the Department

of Finance. Exemptions are available for charitable, educational, or religious institutions, summer camps for children, nursing homes and hospitals, permanent residents, and employees of the U.S. government on official business. Municipalities and counties may not impose an additional accommodation tax.

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

Florida

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

Georgia

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

Year	Rate	Collections
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, and 9.25% for FY 2011. 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.

Year	Rate	Collections	Year	Rate	Collections
2015	9.25%	\$420,981,000	2015	2.00%	\$8,830,333
2014	9.25%	\$395,242,000	2014	2.00%	\$8,112,343
2013	9.25%	\$354,082,000	2013	2.00%	\$7,501,871
2012	9.25%	\$308,974,000	2012	2.00%	\$7,084,790
2011	9.25%	\$271,755,000	2011	2.00%	\$6,665,722
2010	8.25%	\$214,219,000	2010	2.00%	\$6,276,456
2009	7.25%	\$199,594,000	2009	2.00%	\$6,862,000
2008	7.25%	\$222,685,000	2008	2.00%	\$7,378,675
2007	7.25%	\$219,831,000	2007	2.00%	\$6,908,518
2006	7.25%	\$213,226,000	2006	2.00%	\$6,290,575
2005	7.25%	\$198,774,000	2005	2.00%	\$5,704,999
2004	7.25%	\$181,848,000	2004	2.00%	\$5,315,084
2003	7.25%	\$170,865,000	2003	2.00%	\$5,044,435
			2002	2.00%	\$4,912,981

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.

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. An effective rate of 6.17% is levied in the city of Chicago.

Year	Rate	Collections
2015	6.00%	\$254,662,517
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.

Year	Rate	Collections
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.

Year	Rate	Collections
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 6.15% 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 2014, the state sales tax has been reduced to 6.15% from 6.3%.

Year	Rate	Collections
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.

Year	Rate	Collections
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% 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.

Year	Rate	Collections
2015	7.00%	\$59,150,000
2014	7.00%	\$56,682,000
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 7%. In FY 2014, the rate increased to 8%. 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.

Year	Rate	Collections
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

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.

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.

Year	Rate	Collections
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
2001	5.00%	\$51,673,672

Year	Rate	Collections
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
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.

Massachusetts

The 5.7% room occupancy excise tax is imposed on the transfer of occupancy, for \$15 or more, of

Year	Rate	Collections
2015	6.00%	N/A
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

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.

Year	Rate	Collections
2015	6.88%	\$139,402,523
2014	6.88%	\$131,199,165
2013	6.88%	\$134,815,694
2012	6.88%	\$123,817,353
2011	6.88%	\$121,569,413
2010	6.88%	\$113,635,639
2009	6.50%	\$104,217,067
2008	6.50%	\$115,655,852
2007	6.50%	\$116,180,529
2006	6.50%	\$105,724,392
2005	6.50%	\$95,909,029
2004	6.50%	\$89,346,174
2003	6.50%	\$85,177,750

Mississippi

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

Year	Rate	Collections
2015	7.00%	\$61,021,620
2014	7.00%	\$60,075,821
2013	7.00%	\$48,399,322
2012	7.00%	\$45,949,960
2011	7.00%	\$45,598,504
2010	7.00%	\$41,660,429
2009	7.00%	\$43,959,595
2008	7.00%	\$44,258,713
2007	7.00%	\$39,306,553
2006	7.00%	\$41,464,807
2005	7.00%	\$36,266,914
2004	7.00%	\$35,037,328
2003	7.00%	\$30,946,466
2002	7.00%	\$31,568,545
2001	7.00%	\$30,579,624

Missouri

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

Year	Rate	Collections
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

Year	Rate	Collections
2015	7.00%	\$45,924,000
2014	7.00%	\$41,905,000
2013	7.00%	\$39,769,000
2012	7.00%	\$37,864,378
2011	7.00%	\$33,958,813
2010	7.00%	\$29,463,020
2009	7.00%	\$29,581,099
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

Montana

The Lodging Facility Use Tax (LFUT) and the Lodging Facility Sales Tax (LFST) are imposed on users of overnight lodging facilities. The LFUT rate is 4%, and the LFST (first imposed in 2003) rate is 3%, creating a total lodging tax rate of 7%. 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.

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.

Year	Rate	Collections
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 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. In counties with populations greater than 300,000, an additional tax of up to 3% on the rental of transient lodging is remitted to the State General Fund. If the lodging tax in a locality on 7/31/08 was less than 10%, the additional tax is imposed. If the lodging tax in a locality on 7/31/08 was greater than 10%, the lodging tax is imposed at a rate equal to the difference between 13% and the sum of the rates of the existing tax.

Year	Rate	Collections
2015	4.00%	\$170,949,256
2014	4.00%	\$160,397,406
2013	4.00%	\$146,370,186
2012	4.00%	\$143,767,397
2011	4.00%	\$128,203,856
2010	4.00%	\$111,513,747
2009	1.00%	\$18,163,309
2008	1.00%	\$19,076,477
2007	1.00%	\$18,363,565
2006	1.00%	\$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.

Year	Rate	Collections
2015	9.00%	\$51,293,296
2014	9.00%	\$45,894,221
2013	9.00%	\$43,700,001
2012	9.00%	\$41,878,033
2011	9.00%	\$39,605,575
2010	9.00%	\$37,189,257
2009	9.00%	\$34,806,412
2008	8.00%	\$36,158,205
2007	8.00%	\$33,596,627
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. 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.

Year	Rate	Collections
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
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.

Year	Rate	Collections
2015	4.00%	\$556,000,000
2014	4.00%	\$536,000,000
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.

Year	Rate	Collections
2015	4.75%	\$187,994,716
2014	4.75%	\$171,506,857
2013	4.75%	\$160,377,382
2012	4.75%	\$153,190,916
2011	5.75%	\$168,263,826
2010	5.75%	\$138,465,460
2009	4.50%	\$121,583,836
2008	4.50%	\$126,918,846
2007	4.50%	\$124,361,295
2006	4.50%	\$120,557,672
2005	4.50%	\$118,722,758
2004	4.50%	\$123,873,426
2003	4.50%	\$112,843,854
2002	4.50%	\$91,136,250
2001	4.50%	\$87,748,141

North Dakota

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

Ohio

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

provide a breakdown of sales tax revenue received from lodging sales.

Oklahoma

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

Year	Rate	Collections
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% 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. Exemptions are granted for federal employees, lodgers for 30+ days, health care facilities, mental health facilities, facilities with fewer than 30 rentals/year, emergency temporary shelter, and nonprofits. A 5% administration fee retained from the total tax by providers. The data below pertains to collections in calendar years.

Year	Rate	Collections
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 a 2% local tax added to purchases made in Philadelphia. Local sales taxes and hotel occupancy taxes can also be imposed in addition to the statewide Hotel Occupancy Tax.

Year	Rate	Collections
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.

Year	Rate	Collections
2015	6.00%	\$35,231,000
2014	6.00%	\$30,037,000
2013	6.00%	\$25,746,000
2012	6.00%	\$31,844,400
2011	6.00%	\$23,329,200
2010	6.00%	\$24,429,000
2009	6.00%	\$29,478,000
2008	6.00%	\$35,253,000
2007	6.00%	\$34,455,000
2006	6.00%	\$27,027,600
2005	6.00%	\$24,775,800
2004	5.00%	\$17,292,500

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.

Year	Rate	Collections
2015	2.00%	\$54,351,786
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

Year	Rate	Collections
2015	1.50%	\$11,042,722
2014	1.50%	\$10,933,973
2013	1.50%	\$10,115,967
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

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.

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.

Year	Rate	Collections
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.

Year	Rate	Collections
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

In addition to the statewide 4.7% sales tax, a 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.

Year	Rate	Collections
2015	4.70%	\$61,871,642
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.

Year	Rate	Collections
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% 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. Effective FY 2014, state

levies an additional .3% sales tax. In addition, .7% sales tax in Northern Virginia and Hampton Roads and 2% hotel tax in the jurisdiction of the Northern Virginia Transportation Authority.

Year	Rate	Collections
2015	5.30%	\$182,749,235
2014	5.00%	\$161,700,089
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
2005	5.00%	N/A
2004	4.50%	\$105,922,100
2003	4.50%	\$103,796,377
2002	4.50%	\$99,575,692
2001	4.50%	\$97,154,124

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.

Year	Rate	Collections
2015	5.00%	\$95,829,000
2014	5.00%	\$84,362,000
2013	5.00%	\$169,000,901
2012	5.00%	\$157,114,763
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.

Year	Rate	Collections
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
2007	5.00%	N/A
2006	5.00%	\$74,596,421
2005	5.00%	\$71,098,098
2004	5.00%	\$68,016,936
2003	5.00%	\$65,960,389

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.