

# 2022 HVS Lodging Tax Report - USA

🛗 October 24, 2022 🖊 💄 By Thomas A. Hazinski , Peter J. Gonzalez



While the lodging industry is recovering from impacts of the COVID-19 pandemic, this twelfth annual HVS Lodging Tax Study quantifies the revenue impact of the pandemic over the past year. An analysis of 25 major US hotel markets shows that overall revenues have recovered to 2019 levels, but markets with high levels of leisure demand are faring better than those without. The lag in collections of lodging taxes will prolong the impact of the pandemic state and local government collection of the taxes. The report also provides

historical data on tax rates and the collection and distribution of revenue from lodging taxes levied in all 50 States and the 150 largest US cities.

#### Introduction

Lodging taxes are typically ad valorem taxes (levied as a percentage of value) on short-term overnight stays at hotels, motels, bed-and-breakfasts, and other lodging accommodations. Lodging taxes levied by state and local governments have common characteristics but bear many names, including hotel occupancy tax, hotel motel tax, room tax, bed tax, transient occupancy tax, tourism improvement tax, and various other names. States authorize the imposition of lodging taxes, except in home rule cities. 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. State, county, and local governments also impose lodging taxes which may distribute tax revenues to their general, special revenue, or debt service funds. In many cities, state and municipal governments have formed special districts to levy additional lodging taxes on hotels located within a defined geographic area within their jurisdiction. Different districts within a city may have varying rates of lodging taxes. Certain state and local governments also impose excise taxes on lodging at a fixed amount per unit of sale, such as a \$1.00 per room night fee for the furnishing of a hotel room.

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

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

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

#### **Summary**

While the lodging industry recovers from the COVID-19 pandemic, this twelfth annual HVS Lodging Tax Study quantifies the revenue impact of the pandemic over the past year. An analysis of 25 major US hotel markets shows that overall revenues have recovered to 2019 levels, but markets with high levels of leisure demand are faring better. The report provides data on tax rates and the collection and distribution of revenue from lodging taxes levied in all 50 States and the 150 largest US cities.



# FILED UNDER CATEGORIES

Travel & Tourism

Convention, Sports, Entertainment

Economic Trends and Cycles

COVID-19 North America

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.

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

While the negative impacts of the COVID-19 pandemic were unprecedented as documented in the 2021 HVS Lodging Tax Study, the recovery of the industry is occurring at a faster pace than most analysts originally anticipated. Revenue per available room ("RevPAR"), the product of average daily room rate and occupancy rate is a standard industry metric that combines the effects of occupancy and average daily room rate changes on hotel revenue performance. The figure below compares the amounts of RevPAR in the top 25 US urban markets for each month from January 2019 through September 2022.

2019 2020 2021 2022 140.00 120.00 100.00 100.00 40.00 20.00 100

Top 25 US Urban Markets—Revenue Per Available Room

Source: STR Global

By the spring of 2022, monthly RevPAR has met or exceeded 2019 levels in the top 25 US lodging markets.

As an indication of the potential recovery of lodging tax revenues, HVS calculated RevPAR as a percent of pre-COVID levels (calendar year 2019) for calendar years 2020, 2021 and estimated year end 2022. The figure below shows the percentage of recovery or RevPAR from pre-COVID levels in 2019 for the major US markets.

Top 25 US Lodging Markets
Percentage Recovery of RevPAR from 2019

Market	2020	2021	2022e*	Share of Leisure **
Miami, FL	58%	100%	132%	75%
Norfolk-Virginia Beach, VA	65%	107%	130%	55%
Tampa-St. Petersburg, FL	62%	100%	129%	70%
San Diego, CA	49%	80%	112%	60%
Phoenix, AZ	61%	86%	112%	50%
Orlando, FL	48%	73%	110%	60%
Anaheim-Santa Ana, CA	46%	75%	108%	70%
Dallas, TX	50%	76%	101%	25%
St. Louis, MO - IL	45%	75%	99%	30%
Na shville, TN	39%	73%	99%	35%
Oahu Island, HI	42%	62%	99%	83%
Atlanta, GA	52%	76%	98%	25%
Houston, TX	53%	78%	97%	20%
Detroit, MI	54%	76%	95%	30%
Los Angeles-Long Beach, CA	47%	72%	95%	35%

Overall Top 25 US Markets	42%	67%	118%	
San Francisco-San Mateo, O	36%	35%	54%	33%
Washington, DC-MD-VA	37%	51%	76%	25%
New York, NY	32%	57%	79%	35%
Minneapolis-St. Paul, MN	36%	55%	79%	25%
Seattle, WA	34%	54%	80%	35%
Boston, MA	29%	54%	81%	33%
Chi cago, IL	32%	59%	82%	30%
Philadelphia, PA	45%	70%	88%	30%
Denver, CO	41%	69%	93%	30%
New Orleans, LA	46%	66%	94%	40%

\*Estimated based on year-to-date through September 2022 actual and the anticpated RevP A

Source: STR Globa

The recovery has been led by the return of price-insensitive leisure travel demand. Unlike in prior downturns of the economy, the disposable income of higher income households increased during the pandemic. Once travel restrictions were lifted, pent-up lodging demand was unleashed on the market. Consequently, markets with a higher share of leisure demand (pre-COVID) and earlier lifting of COVID related travel restrictions are recovering faster than those with a lower share of leisure demand and restrictions of longer duration.

#### **Labor Force Issues**

Reconstituting the labor force in the industry has been a significant impediment to growth. The lack of staff has at times prevented many hoteliers from making their full inventory of rooms available for rental, causing the absorption of demand during peak periods to be less than optimal. The figure below compares the percentage change in hospitality employment with the percentage change in RevPAR.

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



Source: STR Global and Bureau of Labor Statistics

### **Revenues from Lodging Taxes**

While a relatively small source of revenue for state and local governments, lodging tax revenues may have a significant impact on the tourism economy. Lodging taxes support tourism marketing, the repayment of debt of tourism related projects, or for general fund purposes. Most destination marketing organizations rely primarily on lodging taxes to support their operations, which were decimated during the pandemic. More than 100 municipal revenue bond issues with \$10 billion of outstanding principal are backed—to varying degrees—by lodging tax revenues. [3]

Before the onset of the crisis, during fiscal year 2019, 25 major US markets generated approximately \$3.7 billion in lodging tax revenue as shown in the figure below.

Lodging Tax Revenues in 25 U.S. Markets

Chr	\$ Millions for Fiscal Years*							
City	2018	2019	2020	2021				
Orlando	\$272.3	\$282.5	\$206.8	\$136.3				
Los Angeles-Long Beach	390.4	387.1	281.6	135.4				
c p:	224.0	2500	404.2	4201				

October through December based on a linear regression of 2022 trends. \*\*Estimated by HVS practice leaders in the respective markets.

Total	\$3,556	\$3,721	\$2,421	\$1,405
St. Louis	9.3	9.5	9.2	3.3
Minneapolis-St. Paul**	12.7	12.7	4.1	6.3
New Orleans	21.0	19.3	7.6	7.5
Detroit	28.5	28.0	15.2	9.
Boston	94.0	100.6	99.3	15.6
Philadelphia	69.5	73.2	52.8	24.
Atlanta	78.4	85.2	54.4	27.
Miami-Hialeah	46.2	47.5	40.1	29.
Phoenix	47.1	52.0	43.0	31.9
Anaheim-Santa Ana	164.2	171.4	130.5	34.
San Francisco-San Mateo	382.2	408.3	281.0	37.
Dallas	65.3	67.8	41.6	40.4
Seattle	89.8	92.4	21.3	45.
Norfolk-Virginia Beach	46.3	48.9	42.9	47.4
Nashville	95.1	107.6	80.7	53.
Oahu Island**	45.4	45.4	37.9	56.
Chicago	130.4	133.7	25.7	65.
Houston	89.4	86.1	67.3	67.3
Denver	120.1	134.0	47.1	90.7
Tampa-St Petersburg	92.0	96.6	84.8	94.9
New York City	606.7	634.0	481.7	106.4
Washington D.C.	328.0	345.7	83.0	107.9
San Diego	231.9	250.9	181.2	129.

<sup>\*\*2021</sup> Revenue estimated based on change in RevPAR.

Sources: Financial Statements of Respective Governments

In total, these markets experienced a decline in revenue to \$2.4 billion in fiscal year 2020, which reflects early impact of the pandemic. Revenue declined to \$1.4 billion in fiscal year 2021, which reflects a full year of the negative impacts of the pandemic.

# **Changes in Lodging Tax Rates**

State, county, and local governments passed into law a number of rate changes that took effect during or immediately following fiscal year 2021. Recent changes in lodging taxes in cities include the following:

**Changes for Fiscal Year 2021** 

Location	Effective Date	Description of Change			
tate Rate Changes					
Hawai'i	1-Jan-21	Counties are allowed to impose an additional 3% hotel tax			
Wyoming	1-Aug-21	New 5% statewide lodging tax			
ounty Rate Changes	(				
Forsyth County, NC	1-Jul-20	County sales tax increased from 2% to 2.25%			
Hillsborough County, FL	15-Mar-21	Charter County & Regional Transportation 1% surtax ruled unconstitutional			
ity Rate Changes					
Boston, MA	1-Jan-21	New 2% surcharge for Tourism Destination Marketing District			
Colorado Springs, CO	1-Jan-21	The Colorado Springs Sales Tax rate declined from 3.12% to 3.07%			
Fresno, CA	1-Jan-21	The Fresno-Clovis TBID Assessment increased from $1.5\%$ to $2\%$			
Virginia Beach, VA	1-May-21	Virginia Beach increased its lodging tax by 1%			
Portland, OR	1-Jul-21	The Portland Tourism Improvement District increased by a 1% surcharge			

Source: Respective Jurisdictions

In addition to the state and local rate changes that took place during fiscal year 2021, HVS projects the following changes for fiscal year 2022 and beyond.

**Projected Changes for Fiscal Year 2022** 

Location	Effective Date	Description of Change
County Rate Changes		
Bernalillo County, NM	1-Jul-22	Gross receipts tax rate to decrease by 0.125%
Ch. P. J. Ch.		

#### **State Tax Rates**

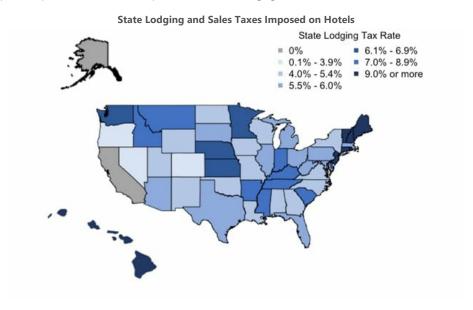
All but two states impose a sales tax, a lodging tax, or both on overnight transient accommodations. Municipal governments impose lodging taxes in two states (Alaska and California) that do not tax hotel lodging. Twenty-five states impose lodging taxes that are not part of a broader sales or use tax.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

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

Total Lodging Tax Rates All 50 States						
Maximum	15.00%					
Minimum	0.00%					
Median	6.00%					
Average	6.36%					
Mode	6.00%					

Source: Respective Jurisdictions

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



Source: HVS and Respective Jurisdictions

#### States Ranked by Total Ad Valorem Tax Rates on Lodging Accommodations 2021

Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate	Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate
1	Connecticut		15.00%	15.00%	21	South Dakota	4.50%	1.50%	6.00%
2	Maine	5.50%	9.00%	14.50%	21	Texas		6.00%	6.00%
3	<sup>1</sup> Hawaii	4.00%	10.25%	14.25%	21	West Virginia	6.00%		6.00%
4	Rhode Island	7.00%	6.00%	13.00%	29	Ohio	5.75%		5.75%
5	<sup>2</sup> New Jersey	6.63%	5.00%	11.63%	30	Massachusetts		5.70%	5.70%
6	New Hampshire		9.00%	9.00%	31	Arizona		5.50%	5.50%
6	Vermont		9.00%	9.00%	32	Utah	4.85%	0.32%	5.17%
8	Arkansas	6.50%	2.00%	8.50%	33	New Mexico	5.13%		5.13%
9	Delaware		8.00%	8.00%	34	lowa		5.00%	5.00%
9	Idaho	6.00%	2.00%	8.00%	34	North Dakota	5.00%		5.00%
9	Montana		8.00%	8.00%	34	Wisconsin	5.00%		5.00%
12	Indiana	7.00%		7.00%	34	Wyomina	5.00%		5.00%

	10. 212.02								
12	Kentucky	6.00%	1.00%	7.00%	38	North Carolina	4.75%		4.75%
12	Mississippi	7.00%		7.00%	39	Oklahoma	4.50%		4.50%
12	South Carolina	5.00%	2.00%	7.00%	40	Louisiana	4.45%		4.45%
16	Tennessee	7.00%		7.00%	41	3 Virginia	4.30%		4.30%
17	Minnesota	6.88%		6.88%	42	Missouri	4.23%		4.23%
18	Kansas	6.50%		6.50%	43	<sup>4</sup> Alabama		4.00%	4.00%
18	Nebraska	5.50%	1.00%	6.50%	43	Georgia	4.00%		4.00%
18	Washington	6.50%		6.50%	43	New York	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Nevada		3.38%	3.38%
21	Illinois		6.00%	6.00%	47	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	48	Oregon		1.80%	1.80%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	49	California			0.00%
2		1004 C C C C C C C C C C C C C C C C C C							

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

## **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 2021, HVS recorded government estimates from budget reports. In some cases, government agencies provided annual lodging tax collection data instead of modified accrual data. Accrued revenues are recorded in the period in which the liability for tax payment occurs. Cash collections typically lag the period of liability by at least one month.

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

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

Among the states that collect a lodging tax or a sales tax on hotel rooms, revenue declined at an average rate of 5.6% from 2021 to 2022. In previous years, lodging tax revenues had steadily grown (5.2% from 2018 to 2019 and 3.9% from 2017 to 2018). The overall decline in lodging tax revenues is largely—if not entirely—attributable to the slowdown of transient and business travel during the COVID-19 pandemic.

Of those states that collect a lodging tax and reported revenues in 2021, 17 reported a decline in lodging tax revenues from 2020 to 2021. Illinois reported the largest decline in revenue from fiscal year 2020 to 2021 at -71.8% year-over-year.

The following table presents a six-year history of lodging tax revenue for each of the twenty-five states that have imposed a dedicated lodging tax. Revenue reported from past years has been adjusted for inflation. Data is presented in millions of dollars, and the states are ranked by 2021 revenues.

Rank of States by 2021 Lodging Tax Revenues (millions)

2021 Rank	State	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Trend
1	Texas	\$594.0	\$584.7	\$658.7	\$686.0	\$440.4	\$490.1	
2	1 Hawaii	\$705.0	\$778.5	\$837.4	\$876.6	\$809.2	\$294.9	-
3	<sup>2</sup> Utah	\$91.9	\$100.4	\$110.4	\$119.6	\$88.2	\$212.1	/
4	<sup>2</sup> Arizona	\$175.1	\$186.0	\$198.4	\$212.6	\$182.0	\$168.2	
5	Massachusetts	\$278.9	\$282.6	\$284.3	\$300.7	\$264.1	\$126.5	
6	Pennsylvania	\$224.4	\$229.8	\$229.4	\$240.6	\$189.4	\$119.4	
7	3 Illinois	\$297.5	\$453.7	\$454.6	\$470.4	\$397.2	\$112.1	
8	<sup>2</sup> Maine	\$89.6	\$95.1	\$102.3	\$109.0	\$96.9	\$100.6	
9	Nevada	\$213.9	\$224.5	\$220.8	\$221.0	\$164.5	\$94.2	
10	<sup>4</sup> Alabama	\$73.3	\$76.3	\$80.1	\$86.4	\$72.6	\$87.5	_~
11	New Jersey	\$111.1	\$111.9	\$113.8	\$119.2	\$89.2	\$82.8	_
12	Connecticut	\$135.2	\$135.7	\$140.0	\$139.2	\$104.6	\$80.6	
13	South Carolina	\$71.0	\$76.9	\$77.7	\$79.7	\$68.9	\$75.9	
14	Montana	\$55.8	\$56.7	\$61.4	\$64.3	\$67.7	\$64.2	

<sup>2</sup> New JerseyState OccupancyFee is imposed at a rate of 1% in cities that also impose to cal taxes or fees on hotel/motel occupancies.

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

<sup>&</sup>lt;sup>4</sup> Additional 1% tax on counties within the Alabama Mountain Lakes region.

15	lowa	\$53.8	\$53.6	\$54.3	\$60.0	\$51.6	\$46.6	
16	<sup>2</sup> Vermont	\$46.8	\$52.7	\$54.8	\$57.0	\$50.4	\$43.8	
17	New Hampshire	\$60.3	\$62.8	\$67.0	\$67.4	\$48.4	\$28.9	
18	Rhode Island	\$21.9	\$21.7	\$23.2	\$30.0	\$27.4	\$26.0	
19	Oregon	\$21.1	\$34.7	\$41.4	\$43.1	\$42.5	\$23.8	
20	5 Arkansas	\$17.5	\$17.6	\$17.7	\$18.7	\$14.2	\$20.5	
21	ldaho	\$11.3	\$12.4	\$13.6	\$14.6	\$13.8	\$14.9	
22	<sup>2</sup> South Dakota	\$10.1	\$9.8	\$9.9	\$10.1	\$13.1	\$12.9	
23	Delaware	\$15.5	\$16.4	\$16.1	\$16.7	\$13.4	\$11.7	-
24	Kentucky	\$14.1	\$14.0	\$14.6	\$16.0	\$12.9	\$10.5	
25	Nebraska	\$6.1	\$6.1	\$6.2	\$6.3	\$3.6	\$3.6	

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

# **Total Lodging Tax Rates**

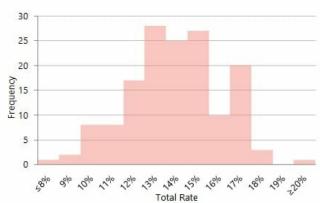
HVS researched the total tax rate applied to lodging accommodations in the 150 most populous United States cities as projected from the 2010 census. The total tax rate is comprised of all state, county, city, and special district taxes levied on lodging facilities within the urban center of the city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

Total Lodging 1 150 Largest U	
Maximum	20.50%
Minimum	8.00%
Median	14.00%
Average	14.13%
Mode	13.00%

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

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





**Frequency of Total Lodging Tax Rates** 

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

<sup>&</sup>lt;sup>2</sup> Es tima ted using taxable receipts.

<sup>&</sup>lt;sup>3</sup> Beginning 2017, Illinois only reports collections remitted to the State Comptroller.

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

**Top 150 Urban Centers Total Lodging Tax Rate Ranking 2021** 

Key
State County City Special District

	Gty	Total	Gty	Total	Gty	Total
1	Omaha, NE	20,50%	49 Amarillo, TX	15.00%	99 Brownsville, TX	13.00%
2	St. Lauis, MO	18.93%	49 Corpus Christi, TX	15.00%	99 Fayetteville, NC	13.00%
3	New Orleans, LA	18.20%	49 Dallas, TX	15.00%	99 Garland, TX	13.00%
4	Overland Park, KS	18.10%	49 Fort Worth, TX	15.00%	99 Grand Prairie, TX	13.00%
5	Memph is, TN	17.75%	49 Irving, TX	15.00%	99 Henderson, NV	13.00%
	Han alu lu, HI	17.75%	49 Sacramento, CA	15.00%	99 Jacksonville, FL	13.00%
	San Antonio, TX	17.50%	49 Montgomery, AL	15.00%	99 Plano, TX	13.00%
	Cincinn ati, OH	17.50%	49 Little Rock, AR	15.00%	99 Riverside, CA	13.00%
	Birming ham, AL	17.50%	49 Fort Wayne, IN	15.00%	99 Moreno Valley, CA	13.00%
	Columbus, OH	17.50%	49 Lubb ock, TX	15.00%	99 North Las Vegas, NV	13.00%
	El Paso, TX	17.50%	49 Norfolk, VA	15.00%	99 St. Petersburg, FL	13.00%
	Baltimore, MD	17.50%	62 Washington, DC	14.95%	99 Fort Lauderdale, FL	13.00%
	Cleveland, OH	17.50%	63 Saint Paul, MN	14.88%	99 Pembroke Pines, FL	13.00%
	Chicago, IL	17.39%	64 New York, NY	14.75%	99 Winston-Salem, NC	13.00%
	Knaxville, TN	17.25%	65 Worcester, MA	14.45%	115 Green sboro, NC	12.75%
	Toledo, OH	17.25%	66 Mesa, AZ	14.27%	116 Phoenix, AZ	12.57%
	Chattanooga, TN	17.25%	67 Laredo, TX	14.25%	117 Orlando, FL	12.50%
	Kansas City, MO	17.10%	68 Oklahoma City, OK	14.13%	117 San Diego, CA	12.50%
,	Houston, TX	17.00%	69 Tempe, AZ	14.07%	117 Tallahassee, FL	12.50%
1	In dianapolis, IN	17.00%	70 Minneapolis, MN	14.03%	117 Oceanside, CA	12.50%
	Anaheim, CA	17.00%	71 Scottsdale, AZ	14.02%	121 Spokane, WA	12.10%
	Garden Grove, CA	17.00%	72 Newport News, VA	14,00%	122 Tucson, AZ	12.05%
	Arlington, TX	17.00%	72 Mobile, AL	14.00%	123 Des Moines, IA	12.00%
	Austin, TX	17.00%	72 Augusta, GA	14.00%	123 Santa Clarita, CA	12.00%
	Boston, MA	16.95%	72 Jersey City, NJ	14.00%	123 Anchorage, AK	12.00%
	Atlanta, GA	16.90%	72 Newark, NJ	14.00%	123 Bakersfield, CA	12.00%
	San Francisco, CA	16.75%	72 Oakland, CA	14.00%	123 Glendale, CA	12.00%
	Virginia Beach, VA	16.50%	72 Pittsburg h. PA	14.00%	123 Stockton, CA	12.00%
	Portland, OR	16.30%	72 Rochester, NY	14.00%	123 Oxnard, CA	12.00%
	Wichita, KS	16.25%	72 San Jose, CA	14.00%	123 Part St. Lucie, FL	12.00%
	Lincoln, NE	16.25%	72 Chesapeake, VA	14.00%	123 Jackson, MS	12.00%
	Louisville, KY	16.07%	72 Detroit MI	14.00%	132 Yonkers NY	11.88%
	Columbus, GA	16.00%	72 Hialeah, FL	14.00%	133 Chandler, AZ	11.67%
	Long Beach, CA	16.00%	72 Miami, FL	14 00%	134 Gilbert AZ	11.57%
	Baton Rouge, LA	15.95%	72 Huntington Beach, CA	14.00%	135 Tacoma, WA	11.53%
	Denver. CO	15.75%	72 Rich mond, VA	14.00%	136 Cape Coral FL	11.50%
	Springfield, MO	15.60%	72 Fresno, CA	14.00%	137 Grand Rapids, MI	11.00%
	Seattle, W.A.	15.60%	72 Providence, RI	14.00%	137 Santa Ana, CA	11.00%
	Las Angeles, CA	15.50%	89 Albuquerque, NM	13.88%	137 Santa Rosa, CA	11.00%
	Philadelphia, PA	15.50%	90 Buffalo, NY	13.75%	140 Vancouver, WA	10.50%
	Huntsville, AL	15.50%	90 Ontario CA	13.75%	141 Colorado Springs CO	10.20%
	Lexin gton, KY	15.50%	92 Tulsa, OK	13.52%	142 Chula Vista, CA	10.00%
	Madison, WI	15.50%	93 Tampa, FL	13.50%	142 Fremont CA	10.00%
	Charlotte, NC	15.25%	93 Durham, NC	13.50%	142 Irvine, CA	10.00%
	Nashville: TN	15.25%	93 Reno NV	13.50%	142 Rancho Cucamonga, CA	
	Akron, OH	15.25%	96 Las Vegas, NV	13.38%	142 San Bernardino, CA	10.00%
	Glendale, AZ	15,17%	97 Salt Lake City, UT	13.32%	142 San Bernardino, CA 142 Sigux Falls, SD	10.00%
	Shreveport, LA	15.05%	98 Raleigh, NC	13.25%	142 Sloux Falls, SD 148 Aurora, IL	9.00%
	Milwaukee, WI	15.00%	99 Aurora CO	13.00%	148 Modesto CA	9.00%
	Milwaukee, Wi Peoria, IL	15.00%	99 Aurora, CO 99 Boise, ID	13.00%	148 Modesto, CA 150 Fontana, CA	8.00%

Source: Respective Jurisdictions

## Tax Rates in Top 150 Urban Centers 2021

City	ST	State	County	City	Special Districts	Total	Notes
Akron, OH	ОН	5.75%	6.50%	3.00%		15.25%	
Albuquerque, NM	NM	5.13%	1.31%	6.44%	1.00%	13.88%	Albuquerque Ho spitality Fee Assessment
Amarillo, TX	TX	6.00%		7,00%	2.00%	15.00%	Amarillo-Potter Texas Events Venue Assessment
Anaheim, CA	CA			15,00%	2.00%	17.00%	Anaheim Tourism Improvement District
Anchorage, AK	AK			12.00%		12.00%	
Arlington, TX	TX	6.00%		9.00%	2.00%	17.00%	Arlington TP ID Assessment
Atlanta, GA	GA	4.00%	3.00%	9.90%		16.90%	\$5 per night excise tax
Augusta, GA	GA	4.00%		10.00%		14.00%	\$5 per night excise tax
Aurora, CO	co	2.90%	1.00%	8.00%	1.10%	13.00%	Aurora CD and RTD; Maximum rate amongst 3 counties
Aurora, IL	IL	6.00%		3.00%		9.00%	
Austin, TX	TX	6.00%		11.00%		17.00%	
Bakersfield, CA	CA			12.00%		12.00%	
Baltimore, MD	MD	6.00%		9.50%	2.00%	17.50%	BaltimoreTID Assessment
Baton Rouge, LA	LA	4,45%		11.50%		15.95%	
Birmingham, AL	AL	4.00%	7.00%	6.50%		17.50%	\$3 per night Room Fee
Boise, ID	ID	8.00%		5.00%		13.00%	
Boston, MA	MA	5.70%		9.25%	2.00%	16.95%	To urism Destination Marketing District
Brownsville, TX	TX	6.00%		7.00%		13.00%	
Buffalo, NY	NY	4.00%	9.75%			13.75%	
Cape Coral, FL	FL	6.00%	5,50%			11.50%	
Chandler, AZ	AZ	5.50%	1.77%	4.40%		11.67%	
Charlotte, NC	NC	4.75%	10.50%			15,25%	Transit CountySales and Use Tax
Chattanooga, TN	TN	7.00%	6.25%	4.00%		17,25%	
Chesapeake, VA	VA	4.30%		9.70%		14.00%	\$1per night excise tax
Chicago, IL	IL	6.00%	1.00%	4.50%	5.89%	17.39%	ISFA, M PEA Assessment
Chula Vista, CA	CA			10.00%		10.00%	
Cincinnati, OH	ОН	5.75%	7.75%	4.00%		17.50%	

Cleveland, OH	OH	5.75%	8.75%	3.00%		17.50%	
Colorado Springs, CO	CO	2.90%	1.23%	5.07%	1.00%	10.20%	PPRTA Assessment
Columbus, GA	GA	4.00%		12.00%		16.00%	\$5 per night excise tax
Columbus, OH	ОН	5.75%	6.65%	5,10%		17.50%	
Corpus Christi, TX	TX	6.00%		9.00%		15.00%	
Dallas, TX	TX	6.00%		7.00%	2.00%	15,00%	TPID Dallas Assessment
Denver, CO	co	2,90%		10.75%	2.10%	15.75%	Denver CD and RTD Assessment, TPID Tax
Des Moines, IA	IA	5.00%		7.00%		12.00%	
Detroit, MI	MI	6.00%		6.00%	2.00%	14.00%	6.0% CityRate (160+Room Hotels Only), CTM Fee
Durham, NC	NC	4.75%	8.75%			13.50%	
El Paso, TX	TX	6.00%	2.50%	9.00%		17.50%	
Fayetteville, NC	NC	4.75%	8.25%			13.00%	
Fontana, CA	CA			8,00%		8.00%	
Fort Lauderdale, FL	FL	6.00%	7.00%			13.00%	
Fort Wayne, IN	IN	7.00%	8.00%			15.00%	
Fort Worth, TX	TX	6.00%		9.00%		15.00%	
Fremont, CA	CA			10.00%		10.00%	
Fresno, CA	CA			12.00%	2.00%	14.00%	TBID Assessment
Garden Grove, CA	CA			14.50%	2.50%	17,00%	Garden Gro ve Tourism Improvement District Assessment
Garland, TX	TX	6.00%		7.00%		13.00%	
Gilbert, AZ	AZ	5.50%	1.77%	4.30%		11.57%	
Glendale, AZ	AZ	5.50%	1.77%	7.90%		15.17%	
Glendale, CA	CA			12.00%		12.00%	

#### Tax Rates in Top 150 Urban Centers 2021 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Grand Prairie, TX	TX	6.00%		7.00%		13.00%	
Grand Rapids, MI	MI	6.00%	5.00%			11.00%	
Greensboro, NC	NC	4.75%	5.00%	3.00%		12.75%	
Henderson, NV	NV	3.38%		9.63%		13.00%	
Hialeah, FL	FL	6.00%	8.00%			14.00%	
Honolulu, HI	HI	14.25%	3.00%	0.50%		17.75%	
Houston, TX	TX	6.00%	2.00%	7.00%	2.00%	17.00%	Harris CountySports AuthorityAssessment
Huntington Beach, CA	CA			10.00%	4.00%	14.00%	TBIDAssessment
Huntsville, AL	AL	4.00%	2.50%	9.00%		15.50%	\$2 per night cityexxise tax, Alabama Mountain Lakes
Indianapolis, IN	IN	7.00%		10.00%		17.00%	
Irvine, CA	CA			8.00%	2.00%	10.00%	Irvine Hotel Improvement District Assessment
Irving, TX	TX	6.00%		9.00%		15.00%	
Jackson, MS	MS	7.00%		4.00%	1.00%	12.00%	\$0.75 per night Jackson OccupancyTax, Jackson CVB Tax
Jacksonville, FL	FL	6.00%	7.00%			13.00%	
Jersey City, NJ	NJ	7.63%		6.00%		13.63%	
Kansas City, MO	MO	4.23%	1.38%	10.50%	1.00%	17.10%	\$ 1.50 per night KC Downtown Arena Fee, KC Downtown Hotel CID
Knoxville, TN	TN	7.00%	7.25%	3.00%		17.25%	
Laredo, TX	TX	6.00%	1.00%	7.00%	0.25%	14.25%	Laredo CTD Assessment
Las Vegas, NV	NV	3.38%		10.01%		13.38%	
Lexington, KY	KY	7.00%		8.50%		15.50%	
Lincoln, NE	NE	6.50%	4.00%	5.75%		16.25%	
Little Rock, AR	AR	8.50%	1.00%	5.50%		15.00%	
Long Beach, CA	CA			13.00%	3.00%	16.00%	Long Beach TBIA Assessment
Los Angeles, CA	CA			14.00%	1.50%	15.50%	LA TMD Assessment
Louisville, KY	KY	7.00%		9.07%		16.07%	
Lubbock, TX	TX	6.00%	2.00%	7.00%		15.00%	
Madison, WI	WI	5.00%	0.50%	10.00%		15.50%	
Memphis, TN	TN	7.00%	7.25%	3.50%		17.75%	\$2 M emphis Tourism Improvement District Assessment
Mesa, AZ	AZ	5.50%	1.77%	7.00%		14.27%	
Miami, FL	FL	6.00%	8.00%			14.00%	
Milwaukee, WI	WI	5.00%	3.00%	7.00%		15.00%	
Minneapolis, MN	MN	6.88%	0.65%	6.50%		14.03%	
Mobile, AL	AL	4.00%	2.00%	8.00%		14.00%	
Modesto, CA	CA			9.00%		9.00%	
Montgomery, AL	AL	4.00%		11.00%		15.00%	\$2.25MontgomeryCountyRoomFee
Moreno Valley, CA	CA			13.00%		13.00%	
Nashville, TN	TN	7.00%		8.25%		15,25%	Additional \$2.50 per night city/ho tel excise tax
New Orleans, LA	LA	4.45%	7,00%	5.00%	1.75%	18.20%	TSA,\$150-\$3 Excise Tax (dependent on hotel size)
New York, NY	NY	4.00%		10.38%	0.38%	14.75%	M CTD, \$1.50 state excise; \$0.50-\$2.00 city excise tax.
Newark, NJ	NJ	7.63%		6.00%		13.63%	
Newport News, VA	VA	4.30%		9.70%		14.00%	Additional \$ 1.00 pernight excise tax
Norfolk, VA	VA	4.30%		10.70%		15.00%	Additional \$3.00 per night excise tax
North Las Vegas, NV	NV	3.38%		9.63%		13.00%	
Oakland, CA	CA	3,3070		14.00%		14.00%	
Oceanside, CA	CA			10.00%	2,50%	12.50%	OTM D Assessment
Oklahoma City, OK	OK	4.50%		9.63%	213070	14.13%	×
Omaha, NE	NE	6.50%	4.00%	7.00%	3,00%	20.50%	Enhanced Employment Area Assessment
Ontario, CA	CA	0.30/6	-1.00/0	11.75%	2.00%	13.75%	Greater Ontario TMD Assessment
Orlando, FL	FL	6.00%	6.50%	11.75/0	2.00/0	12.50%	Greek Gridery (MD Casessing)
Overland Park, KS	KS	6.50%	1.48%	10.13%		18.10%	
Overlatio Park, KS	1/2	0.30%	1,40%	10, 13%		10.10%	

Source: Respective Jurisdictions

#### Tax Rates in Top 150 Urban Centers 2021 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Oxnard, CA	CA			10.00%	2.00%	12.00%	Ventura-Oxnard-Camarillo TBD Assessment
Pembroke Pines, FL	FL	6.00%	7.00%			13.00%	
Peoria, IL	IL	6.00%		8.00%	1.00%	15.00%	Business Development District Tax

Philadelphia, PA	PA	6.00%		9.50%		15.50%	
Phoenix, AZ	AZ	5,50%	1.77%	5,30%		12.57%	
Pittsburgh, PA	PA	6.00%	8.00%			14.00%	
Plano, TX	TX	6.00%		7.00%		13.00%	
Port St. Lucie, FL	FL	6.00%	6.00%			12.00%	
Portland, OR	OR	1.80%	5.50%	6,00%	3.00%	16.30%	Portland Tourism Improvement District Assessment
Providence, RI	RI	13.00%		1.00%		14.00%	
Raleigh, NC	NC	4.75%	8.50%			13.25%	
Rancho Cucamonga, CA	CA			10.00%		10.00%	
Reno, NV	NV	3.38%	9.63%	0.50%		13.50%	\$3 per night excise on downtown hotels with gaming
Richmond, VA	VA	4.30%		9.70%		14.00%	
Riverside, CA	CA			13.00%		13.00%	
Rochester, NY	NY	4.00%	10.00%			14.00%	
Sacramento, CA	CA			12.00%	3.00%	15.00%	STM D Downtown Sacramento Assessment
Saint Paul, MN	MN	6.88%	0.50%	7.50%		14.88%	
Salt Lake City, UT	UT	5.17%	7.15%	1.00%		13.32%	
San Antonio, TX	TX	6.00%	1.75%	9.00%	0.75%	17.50%	San Antonio ATD and MTA Assessment
San Bernardino, CA	CA			10.00%		10.00%	
San Diego, CA	CA			10.50%	2.00%	12.50%	TM D Assessment
San Francisco, CA	CA			14.00%	2.75%	16.75%	TID, Moscone Expansion District Assessment
San Jose, CA	CA			10.00%	4.00%	14.00%	CCFD Assessment, additional \$3 per night excise tax
Santa Ana, CA	CA			11.00%	170000	11.00%	
Santa Clarita, CA	CA			10.00%	2.00%	12.00%	Santa Clarita TMD Assessment
Santa Rosa, CA	CA			9.00%	2.00%	11.00%	Sonoma CountyBIA Assessment
Scottsdale, AZ	AZ	5,50%	1,77%	6.75%	The State of	14.02%	
Seattle, WA	WA	6.50%	2,00%	7.10%		15.60%	\$2 per night excise tax on hotels with more than 60 rooms
Shreveport, LA	LA	4.45%	6.00%	4.60%		15.05%	7 8
Sioux Falls, SD	SD	6.00%		4.00%		10.00%	\$2 B ID Occupational Tax
Spokane, WA	WA	6,50%	2,30%	3,30%		12,10%	\$2 TPA Assessment
Springfield, MO	MO	4.23%	1.75%	7.13%	2.50%	15,60%	College Station, Downtown Spring field Taxing District
St. Louis, MO	MO	4.23%		12,70%	2.00%	18,93%	St. Louis CC Hotel CID and TDD Assessment
St. Petersburg, FL	FL	6,00%	7.00%			13.00%	
Stockton, CA	CA	0,00,0	110070	8.00%	4.00%	12.00%	TBID Assessment
Tacoma, WA	WA	6,50%		5.00%	0.03%	11.53%	\$1.50 per night excise tax, GTRCCPFD Assessment
Tallahassee, FL	FL	6,00%	6,50%	3,0076	0.0378	12,50%	
Tampa, FL	FL	6,00%	7.50%			13.50%	
Tempe, AZ	AZ	5.50%	1,77%	6.80%		14.07%	
Toledo, OH	OH	5,75%	11.50%	0,0070		17.25%	
Tucson, AZ	AZ	5.50%	0.55%	6.00%		12.05%	Additional \$4 per night excise tax.
Tulsa, OK	OK	4.50%	0.33%	8.65%		13.52%	The right series as
Vancouver, WA	WA	6.50%	2.00%	2.00%		10.50%	Additional \$2 per night excise tax
Virginia Beach, VA	VA	4.30%	2,0070	10.70%	1.50%	16.50%	Sanbridge Special Service District Assessment
Washington, DC	DC	0.00%		14.95%	1.30%	14.95%	centrality operation rule protect Assessing It
	KS	6.50%	1.00%	6.00%	2.75%	16.25%	TBID Tourism Fee
Wichita, KS	NC	4.75%	8,25%	0.00%	2.13%	13,00%	I DID I VIII SIII FEE
Winston-Salem, NC			0.25%	8.75%		14.45%	
Worcester, MA	MA	5.70%	4 5004		0.3001		No. of the State o
Yonkers, NY	NY	4.00%	4.50%	3.00%	0.38%	11.88%	Yonkers MTA Assessment

## **City Lodging Tax Revenues**

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

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

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

	City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
1	Akron, OH	NA	NA	NA	NA	NA	NA	
	Albuquerque, NM	\$13.4	\$13.5	\$14.1	\$15.3	\$11.6	\$8.8	
	Amarillo, TX	\$7.7	\$7.3	\$7.5	\$7.6	\$5.7	\$7.9	
	Anaheim, CA	\$155.3	\$165.3	\$167.2	\$171.6	\$128.5	\$29.8	
	Anchorage, AK	\$28.1	\$28.7	\$29.9	\$33.0	\$13.7	\$29.8	
	Arlington, TX	\$12.2	\$12.8	\$12.8	\$13.2	\$8.4	\$10.2	
	Atlanta, GA	\$82.2	\$80.2	\$84.6	\$90.3	\$57.0	\$27.3	
	Augusta, GA	\$6.6	\$6.7	\$6.6	\$6.6	\$4.0	\$5.7	
	Aurora, CO	\$9.4	\$9.6	\$9.8	\$16.9	\$8.0	\$12.5	
	Aurora, IL	\$0.6	\$0.6	\$0.6	\$0.5	\$0.3		
	Austin, TX	\$100.1	\$102.3	\$107.1	\$118.4	\$74.7	\$71.5	
	Bakersfield, CA	\$10.7	\$10.6	\$10.3	\$10.5	\$9.3	\$8.9	
	Baltimore, MD	\$38.6	\$37.8	\$36.4	\$36.7	\$35.2	\$11.8	
	Baton Rouge, LA	\$2.8	\$2.5	\$2.5	\$2.4	\$1.5	\$2.4	Combined City-Parish revenue
	Pirmin abam Al	\$7.0	67.2	59.4	60.6	60.0		

	DITTIIITYTTATTI, AL	21.3	21.6	30,4	33.0	30.3		
	Boise, ID	\$7.1	\$7.8	\$8.3	\$8.9	\$5.8	\$8.2	Auditorium District tax only
	Boston, MA	\$100.6	\$100.9	\$101.4	\$106.6	\$103.9	\$15.6	
	Brownsville, TX	\$1.7	\$1.5	\$1.7	\$1.5	\$1.6	\$1.3	
1	Buffalo, NY	NA	NA	NA	NA	NA	NA	Erie County
	Cape Coral, FL	\$44.5	\$43.6	\$45.7	\$44.6	\$40.4	\$47.1	Lee County
	Chandler, AZ	\$3.3	\$3.8	\$4.0	\$4.3	\$3.7	\$3.2	
	Charlotte, NC	\$55.4	\$57.4	\$60.9	\$63.3	\$46.8	\$29.3	
	Chattanooga, TN	\$7.4	\$7.7	\$7.7	\$8.0	\$6.6	\$5.6	
	Chesapeake, VA	\$6.6	\$6.7	\$7.0	\$6.9	\$6.4	\$6.4	
	Chicago, IL	\$123.6	\$145.5	\$140.7	\$141.7	\$26.9	\$65.5	
	Chula Vista, CA	\$4.3	\$4.0	\$4.4	\$4.8	\$4.7	\$5.3	
	Cincinnati, OH	\$3.8	\$4.0	\$4.0	\$4.4	\$4.0	\$1.0	
	Cleveland, OH	\$7.5	\$6.9	\$7.5	\$7.4	\$2.7	\$4.9	
	Colorado Springs, CO	\$6.6	\$7.4	\$7.7	\$8.0	\$4.8	\$8.5	
	Columbus, GA	\$5.5	\$5.5	\$5.3	\$5.6	\$4.5	\$3.8	
	Columbus, OH	\$24.1	\$24.7	\$24.6	\$25.2	\$10.6	\$15.9	
	Corpus Christi, TX	\$19.9	\$20.5	\$20.8	\$20.3	\$17.5	\$21.9	
	Dallas, TX	\$66.9	\$66.0	\$70.5	\$71.9	\$43.6	\$40.4	
	Denver, CO	\$100.3	\$124.9	\$129.6	\$142.1	\$49.4	\$90.7	
	Des Moines, IA	\$6.8	\$6.6	\$6.8	\$7.7	\$6.5	\$4.0	
	Detroit, MI	\$28.1	\$29.2	\$30.7	\$29.7	\$15.9	\$9.7	Multi-county convention tax
	Durham, NC	\$4.0	\$1.1	\$3.1	\$3.3	\$3.0	\$1.7	
	El Paso, TX	\$13.4	\$14.8	\$16.5	\$16.3	\$12.2	\$13.1	
	Fayetteville, NC	\$1.5	\$1.7	\$1.6	\$1.9	\$1.5	\$1.6	Cumberland County
	Fontana, CA	\$1.1	\$1.1	\$1.1	\$1.2	\$1.0	\$1.1	
	Fort Lauderdale, FL	\$68.2	\$67.1	\$85.9	\$93.3	\$72.0	\$71.2	Broward County
2	Fort Wayne, IN	\$4.2	\$4.4	\$4.8	\$5.0	\$3.0	NA	
	Fort Worth, TX	\$29.8	\$29.8	\$31.8	\$32.8	\$24.5	\$26.5	
	Fremont, CA	\$9.1	\$9.3	\$9.3	\$8.8	\$6.2	\$2.8	
	Fresno, CA	\$13.6	\$14.5	\$15.0	\$14.8	\$13.0	\$12.6	
	Garden Grove, CA	\$23.6	\$27.8	\$28.0	\$27.9	\$19.1	\$7.1	
	Garland, TX	\$1.5	\$1.6	\$1.5	\$1.6	\$1.3	\$1.4	
	Gilbert, AZ	\$0.6	\$0.7	\$0.6	\$0.8	\$0.9	\$1.5	
1	Glendale. AZ	NA.	NA	NA	NA	NA	NA	
	Glendale, CA	\$7.3	\$7.3	\$7.6	\$7.9	\$6.2	\$4.1	
1 [	Data not reported at City		3113	3.10	3113	JUIL		
	021 data vet to be releas							

2 2021 data yet to be released

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

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Grand Prairie, TX	\$2.0	\$2.2	\$2.4	\$2.4	\$1.9	\$2.4	
Grand Rapids, MI	\$10.7	\$11.3	\$11.7	\$12.4	\$5.5	\$9.0	Kent County
Greensboro, NC	\$4.4	\$4.5	\$4.6	\$5.0	\$3.8	\$2.9	
Henderson, NV	\$3.8	\$3.9	\$3.9	\$4.0	\$3.5	\$2.7	
Hialeah, FL	\$44.2	\$42.5	\$49.8	\$50.3	\$42.0	\$29.7	Miami-Dade County
Honolulu, HI	NA	NA	NA	NA	NA	NA	State collects and reports tax
Houston, TX	\$100.1	\$91.7	\$96.5	\$91.2	\$70.5	\$47.4	
Huntington Beach, CA	\$11.3	\$12.6	\$9.5	\$14.8	\$10.1	\$10.4	
Huntsville, AL	\$8.9	\$9.4	\$13.4	\$15.1	\$11.0	\$13.1	
Indianapolis, IN	\$59.5	\$58.6	\$60.4	\$62.6	\$51.5	\$27.0	Marion County
Irvine, CA	\$17.4	\$17.4	\$16.1	\$17.4	\$13.0	\$5.8	
Irving, TX	\$29.1	\$29.1	\$28.2	\$29.4	\$17.0	\$15.6	
Jackson, MS	\$5.2	\$5.0	\$4.9	\$5.0	\$4.5	\$4.0	
Jacksonville, FL	\$16.2	\$17.2	\$18.4	\$18.4	\$14.4	\$10.5	Duval County
Jersey City, NJ	\$8.7	\$9.3	\$10.9	\$10.5	\$3.0	\$3.3	
Kansas City, MO	\$24.8	\$26.0	\$25.1	\$24.9	\$24.1	\$14.4	
Knoxville, TN	\$5.2	\$5.1	\$5.1	\$5.4	\$4.6	\$4.1	
Laredo, TX	\$4.3	\$4.4	\$4.5	\$4.5	\$3.2	\$3.2	
Las Vegas, NV	\$743.2	\$815.6	\$866.4	\$899.6	\$688.2	\$334.7	State and all collecting entities
Lexington, KY	NA	NA	NA	NA	NA	NA	
Lincoln, NE	\$3.8	\$3.8	\$3.7	\$3.6	\$1.8	\$3.5	
Little Rock, AR	NA	NA	NA	NA	NA	NA	
Long Beach, CA	\$29.8	\$28.7	\$33.0	\$30.5	\$21.9	\$20.3	
Los Angeles, CA	\$281.5	\$328.7	\$388.2	\$379.8	\$273.0	\$115.1	
Louisville, KY	\$38.1	\$34.0	\$36.8	\$41.1	\$33.0	\$14.7	Jefferson County
Lubbock, TX	\$7.7	\$7.8	\$7.9	\$8.3	\$6.2	\$7.5	refressor county
Madison, WI	\$16.5	\$17.1	\$19.3	\$20.1	\$9.5	\$13.5	
Memphis, TN	\$12.1	\$17.1	\$18.5	\$20.1	\$14.3	\$11.4	
Mesa, AZ	\$2.6	\$2.8	\$2.8	\$3.4	\$2.7	\$4.0	
	\$44.2	\$42.5	\$49.8	\$50.3	\$42.0	\$29.7	Miami-Dade County
Miami, FL		\$15.8				329.7	Miami-Dade County
IVIIIWaukee, VVI	\$15.5		\$16.3	\$16.7	\$5.3		
ivilineapons, ivily	\$9.1	\$9.1	\$8.4	\$8.8	\$2.8		
Mobile, AL	\$6.7	\$7.0	\$7.5	\$7.5	\$5.7	62.0	
Modesto, CA	\$2.8	\$3.0	\$3.0	\$3.1	\$2.9	\$2.9	
Montgomery, AL	\$10.6	\$10.6	\$12.1	\$13.0	\$9.3	\$10.0	
Moreno Valley, CA	\$1.6	\$2.0	\$2.5	\$2.6	\$2.9	\$3.6	
Nashville, TN	\$86.9	\$95.0	\$102.7	\$114.0	\$84.5	\$53.1	
New Orleans, LA	\$19.5	\$21.1	\$22.7	\$20.5	\$7.9	\$7.9	From city-retained 1.5%
New York, NY	\$641.4	\$643.9	\$654.7	\$672.0	\$504.4	\$106.4	
Newark, NJ	\$7.8	\$8.0	\$8.3	\$9.0	\$7.5	(4.5.15	
Newport News, VA	\$4.9	\$4.7	\$4.7	\$4.9	\$4.1	\$3.8	
Norfolk, VA	\$9.9	\$10.4	\$11.6	\$12.5	\$10.7	\$10.6	
North Las Vegas, NV	\$0.6	\$0.7	\$0.6	\$0.9	\$0.7	\$0.5	
Oakland, CA	\$29.0	\$32.1	\$32.4	\$35.0	\$26.1	\$13.5	
Oceanside, CA	\$7.4	\$7.8	\$7.9	\$9.0	\$7.7	\$9.3	
Oklahoma City, OK	\$16.5	\$15.7	\$16.5	\$16.6	\$12.9	\$11.9	
Omaha, NE	\$10.3	\$10.1	\$10.7	\$10.8	\$2.6	\$8.8	
Ontario, CA	\$14.8	\$15.4	\$15.7	\$15.8	\$12.7	\$10.6	
Orlando, FL	\$265.8	\$276.6	\$293.8	\$299.4	\$216.5	\$136.3	Orange County
Overland Park, KS	\$12.0	\$11.4	\$10.9	\$10.8	\$4.8	\$6.8	
Data not reported at City	Level						

2 2021 data vet to be released

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

City	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	Notes
Oxnard, CA	\$5.7	\$5.7	\$6.2	\$5.9	\$4.5	\$4.3	
Pembroke Pines, FL	\$68.2	\$67.1	\$85.9	\$93.3	\$72.0	\$71.2	Broward County
Peoria, IL	\$10.9	\$11.0	\$11.7	\$11.9	\$8.9	\$8.8	
Philadelphia, PA	\$66.0	\$74.2	\$75.0	\$77.6	\$55.3	\$24.7	
Phoenix, AZ	\$48.1	\$47.8	\$50.8	\$55.2	\$45.0	\$31.9	
Pittsburgh, PA	\$39.0	\$37.9	\$40.2	\$40.5	\$15.8	\$24.8	Allegheny County
Plano, TX	\$9.3	\$9.6	\$9.9	\$12.2	\$7.0	\$6.9	· ····································
Port St. Lucie, FL	NA	NA	\$4.5	\$4.4	\$3.9	\$3.9	St. Lucie County
Portland, OR	\$57.1	\$56.1	\$57.4	\$64.0	\$54.5	\$11.5	20,222,222,00
Providence, RI	\$2.2	\$2.2	\$2.4	\$2.6	\$1.9	\$0.8	
Raleigh, NC	\$26.3	\$27.2	\$28.1	\$31.1	\$24.4	\$15.7	Wake County
Rancho Cucamonga,	\$3.4	\$3.6	\$3.9	\$4.3	\$3.7	\$2.7	wake county
Reno, NV	\$36.1	\$39.4	\$43.0	\$43.3	\$33.8	\$32.9	
CONTROL OF THE PROPERTY OF THE	\$8.5	\$8.9	\$9.6	\$9.7	\$6.8	\$4.9	
Richmond, VA	\$6.9	\$7.3	\$7.3	\$7.6	\$6.2	\$5.8	
Riverside, CA							Manage Cause
Rochester, NY	\$8.6	\$9.0	\$9.5	\$9.4	\$6.9	\$6.7	Monroe County
Sacramento, CA	\$24.6	\$26.4	\$29.0	\$31.2	\$22.5	\$15.5	
Saint Paul, MN	\$4.6	\$4.6	\$5.2	\$4.7	\$0.6	NA	
Salt Lake City, UT	\$3.5	\$3.7	\$3.9	\$3.9	\$3.5	\$1.6	
San Antonio, TX	\$91.8	\$94.9	\$98.8	\$106.7	\$60.9	\$69.5	
San Bernardino, CA	\$4.9	\$5.0	\$5.4	\$5.2	\$4.7	\$5.1	
San Diego, CA	\$230.9	\$245.7	\$250.2	\$265.9	\$189.7	\$129.5	
San Francisco, CA	\$437.7	\$409.4	\$412.4	\$432.8	\$294.2	\$37.7	
San Jose, CA	\$46.4	\$50.3	\$52.7	\$54.5	\$37.0	\$13.5	
Santa Ana, CA	\$10.0	\$10.8	\$10.0	\$10.0	\$8.1	\$4.3	
Santa Clarita, CA	\$4.3	\$4.0	\$3.8	\$3.6	\$2.9	\$2.3	
Santa Rosa, CA	\$6.2	\$6.7	\$7.0	\$5.9	\$5.1	\$3.7	
Scottsdale, AZ	\$19.6	\$20.9	\$21.4	\$23.7	\$19.7	\$18.0	
Seattle, WA	\$87.1	\$92.5	\$97.0	\$97.9	\$22.3	\$45.8	
Shreveport, LA	\$5.0	\$4.6	\$5.4	\$5.3	\$4.3	\$4.2	Caddo-Bossier Parish
Sioux Falls, SD	\$3.5	\$3.4	\$3.0	\$3.2	\$2.3	\$3.1	
Spokane, WA	\$4.3	\$4.4	\$4.7	\$4.9	\$2.1		2% state-shared only
Springfield, MO	\$5.5	\$5.6	\$6.1	\$6.1	\$4.7	\$4.7	
St. Louis, MO	\$10.3	\$10.4	\$10.0	\$10.0	\$9.6	\$3.3	3.5% convention & sports tax
St. Petersburg, FL	NA	NA	\$63.1	\$65.8	\$53.5	\$64.7	Pinellas County
Stockton, CA	\$3.1	\$3.3	\$3.4	\$3.6	\$3.0	\$2.9	,
Tacoma, WA	\$4.9	\$5.0	\$5.1	\$5.4	\$2.9	\$3.7	State-shared and local
Tallahassee, FL	\$5.9	\$6.3	\$6.3	\$7.5	\$5.8	\$4.4	Leon County
Tampa, FL	\$32.6	\$33.5	\$36.2	\$36.6	\$35.3	\$30.2	Hillsborough County
Tempe, AZ	\$7.3	\$7.8	\$8.6	\$8.6	\$8.1	\$3.6	Thisborough County
Toledo, OH	\$7.3	\$7.4	\$7.8	\$8.6	30,1	33.0	Lucas County
					£10 £	6150	Lucas County
Tucson, AZ	\$15.8	\$20.6	\$21.5	\$21.8	\$18.6	\$15.0	
Tulsa, OK	\$8.4	\$8.2	\$8.0	\$8.3	\$6.5	\$5.7	20/ + 4   1   1   1   20/ 1
Vancouver, WA	NA	\$2.7	\$2.5	\$2.8	\$1.6	\$2.2	2% state-shared and 2% local
Virginia Beach, VA	\$34.5	\$36.3	\$38.3	\$39.4	\$34.2	\$36.8	
Washington, DC	\$332.2	\$337.9	\$354.0	\$366.4	\$103.1	\$107.9	
Wichita, KS	\$8.1	\$7.8	\$8.0	\$11.7	\$8.1	\$8.5	
Winston-Salem, NC	\$0.8	\$0.9	\$0.9	\$1.0	\$0.8	\$0.5	
Worcester, MA	\$2.6	\$2.9	\$3.1	\$3.5	\$3.1	\$6.1	
Yonkers, NY	\$0.8	\$0.9	\$1.2	\$1.1	\$0.9	\$0.7	Westchester County

1 Data not reported at City Lev 2 2021 data yet to be released

Source: Respective Jurisdictions

#### **Excise Taxes**

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

Hotels in 24 cities are subject to a state, city-wide or special district excise tax. Excise taxes range from \$0.75 to \$5.00 per room night, with an average of \$2.50. HVS calculated each city's excise tax as a percent of its per diem rate (in fiscal year 2021 dollars) to estimate effective tax rates. A city's "effective rate" indicates the average rate a person pays if the excise tax were included as a percent of total sale price. For this example, HVS used the per diem rates set by the U.S. General Services Administration (GSA). The per diem rates set by the GSA are usually lower than the average daily rates at hotels in the specified areas. The chart below is for illustrative purposes only.

On average, every dollar charged in excise tax is roughly equivalent to an ad valorem tax increase of 2.07% for 2021.

**Selected Effective Rates of Excise Taxes** 

City	Excise Tax Amount	2021 Per Diem	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Columbus, GA	\$5.00	\$96	5.21%	16.00%	21.21%
Atlanta, GA	\$5.00	\$163	3.07%	16.90%	19.97%
Augusta, GA	\$5.00	\$107	4.67%	14.00%	18.67%
Tucson, AZ	\$4.00	\$96	4.17%	12.05%	16.22%
New York, NY	\$1.50	\$286	0.52%	14.75%	15.27%
Reno, NV	\$3.00	\$102	2.94%	13.50%	16.44%
Nashville, TN	\$2.50	\$234	1.07%	15.25%	16.32%
Montgomery, AL	\$2.25	\$96	2.34%	15.00%	17.34%
Memphis, TN	\$2.00	\$123	1.63%	17.75%	19.38%
Seattle, WA	\$2.00	\$232	0.86%	15.60%	16.46%
Virginia Beach, VA	\$2.00	\$106	1.89%	16.50%	18.39%
Norfolk, VA	\$3.00	\$96	3.13%	15.00%	18.13%
San Jose, CA	\$3.00	\$245	1.22%	14.00%	15.22%
Huntsville, AL	\$2.00	\$96	2.08%	15.50%	17.58%
Spokane, WA	\$2.00	\$114	1.75%	12.10%	13.85%
Sioux Falls, SD	\$2.00	\$96	2.08%	10.00%	12.08%
Vancouver, WA	\$2.00	\$152	1.32%	10.50%	11.82%
New Orleans, LA	\$1.63	\$158	1.90%	18.20%	20.10%
Kansas City, MO	\$1.50	\$123	1.22%	17.10%	18.32%
Tacoma, WA	\$1.50	\$126	1.19%	11.53%	12.72%
Newport News, VA	\$1.00	\$96	1.04%	14.00%	15.04%
Chesapeake, VA	\$1.00	\$96	0.78%	12.00%	12.78%
Jackson, MS	\$0.75	\$96	0.78%	12.00%	12.78%

Source: HVS, GSA, and Respective Jurisdictions

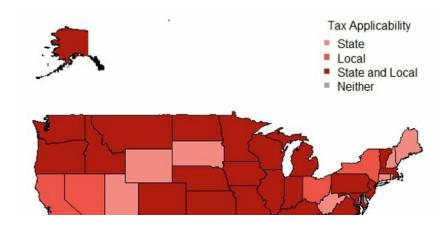
## **Airbnb Lodging Tax Collections**

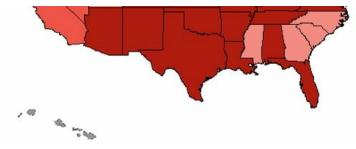
Short-term home rental services such as Airbnb, HomeAway, and VRBO have grown popular among travelers, with Airbnb being the dominant player in the market. Often called parts of a sharing economy, these peer-to-peer platforms allow homeowners to rent out a spare room or an entire house or apartment to travelers seeking "unique travel experiences" and accommodations. Airbnb has exponentially grown since its founding. In September of 2022, Airbnb reported over seven million worldwide listings across 100,000 cities on its website.

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

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

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





Source: HVS and Airbnb

#### Disclaimer

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

#### **About Thomas A. Hazinski**



Thomas Hazinski leads the HVS Convention, Sports & Entertainment Facilities Consulting practice (HVS CSE), which he founded in 2001. Tom advises state and local governments and private entities on the development of convention centers, sports facilities, performing arts centers, and many other types of public assembly facilities. HVS CSE provides feasibility studies, operational analysis, economic and fiscal impact analyses, and tax projections that support the issuance of public debt. Tom earned an advanced degree in Public Policy from the University of Chicago, where he has recently served as an

adjunct professor, teaching a graduate level course in state and local finance. With seven years of governmental experience and over 25 years of consulting experience, he is a widely published industry leader. Tom has work on over 600 studies of public assembly facilities and mixed-use developments in nearly every state in the US. His extensive international experience includes hospitality and mixed-use projects in Europe, Asia, Africa, and the Middle East. Tom is also a leading expert on public/private partnerships in hotel development. Contact Tom at [email protected].

#### **About Peter J. Gonzalez**



**Peter Gonzalez** is a Director for HVS Convention, Sports, & Entertainment Facilities Consulting, providing market, feasibility, tax, and impact studies for various types of public assembly and hospitality-related developments. Peter graduated from the University of Michigan with a Bachelor's Degree in Sports Management. Contact Peter at [email protected].

Typically defined in ordinances as being fewer than thirty days.

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.

<sup>&</sup>lt;sup>[8]</sup>Marlow, Justin, The University of Chicago, Harris School of Public Policy Center for Municipal Finance.