



SEPTEMBER 2015 | PRICE \$450

2015 HVS LODGING TAX REPORT - USA

Thomas Hazinski, MPP
Managing Director

Alex Moon
Analyst

Madeleine Rees
Intern



Introduction

In this fourth annual Lodging Tax Study, HVS Convention, Sports, and Entertainment Consulting surveys lodging tax rates and revenues across the United States. This study includes a broad range of cities and tracks policy trends in lodging tax imposition. This research identified 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). Short-term overnight stays at hotels, motels, bed-and-breakfasts and other lodging accommodations. States authorize the imposition of lodging taxes, except in home rule cities.¹ 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 \$1.00 per night for the furnishing of a hotel room.

In certain cities, state and municipal governments have formed special districts to levy additional on 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% for hotels in Downtown Sacramento ("Zone 1") and lowers the rate as hotels get further from the downtown

area. Revenues from special district assessments frequently support the development of convention centers that generate room revenue for the hotel properties located in the district.

From a political perspective, lodging taxes may be easier to impose than other taxes because visitors that use lodging accommodations are not constituents. 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 producers 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. But depending on the elasticity of the supply and demand for lodging, the hotel manager may not be able to increase rates by the full amount of the tax. Since the elasticity of supply and demand changes depending on market conditions, the true incidence of a lodging tax varies as market conditions change. This study makes no attempt to estimate the economic incidence of lodging taxes.

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

Some states, particularly those with large tourism industries, preclude municipalities from depositing

¹ Home rule cities are cities that have their own taxing authority, adopted home rule charter for their self-governance, and are not limited to exercising only those powers that the state expressly grants to them.

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 2014. Recent changes in state lodging taxes include the following:

STATE CHANGES AFFECTING FISCAL YEAR 2014

State	Effective Date	Description of Change
Arizona	1-Jun-13	1% Transient Privilege Tax increase dating back to 2010 expired, bringing Transaction Privilege Tax on lodging down to 5.5% from 6.5%.
Arkansas	1-Jul-13	Sales tax rate increased from 6% to 6.5%.
Kansas	1-Jul-13	Sales tax reduced from 6.3% to 6.15% as part of tax reform efforts.
Maine	1-Oct-13	General sales tax increased from 5% to 5.5%. Lodging tax increased from 7% to 8% .
Ohio	1-Sep-13	State sales tax increased from 5.5% to 5.75%.
Virginia	1-Jul-13	State sales tax increased .3% as part of a series of tax increases to fund the Northern Virginia Transportation Authority.

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

CITY CHANGES AFFECTING FISCAL YEAR 2014

City	State	Effective Date	Description of Change
Colorado Springs	CO	1-Jan-13	El Paso County approved .225% sales tax increase.
Columbus	GA	1-Jan-13	Muscogee County increased sales tax from 3% for 4%.
Durham	NC	1-Jan-13	Durham County sales tax increased from .5% to 2.75%.
El Paso	TX	1-Jan-13	Hotel Occupancy Tax increased from 7% to 9% to fund downtown baseball stadium.
Huntsville	AL	1-Jul-13	Lodgings tax increased from 6% to 7% in order to increase convention activity.
Lancaster	CA	1-Feb-13	2% Tourism Business Improvement District tax took effect.
Little Rock	AK	1-Jan-13	Sales tax increased from .5% to 1.5%.
Montgomery	AL	1-Oct-13	Lodgings tax increased from 8.5% to 10%.
Montgomery	AL	1-Dec-13	Montgomery County room fee increased from \$1.50 to \$2.25.
Newport News	VA	1-Jul-13	Lodging tax rate increased from 7.5% to 8%.
Ontario	CA	1-Jul-13	Greater Ontario Tourism Marketing District 2% assessment imposed.
Philadelphia	PA	1-Jul-13	City hotel tax increased .3% to fund conventions, tourism, and marketing.
San Diego	CA	1-Jan-13	Tourism Marketing District assessment expanded to cover more hotels. Previously, hotels with 70 or more rooms had been subject to assessment. Under new law, all hotels must pay .55% of assessable rent. Hotels with 30 or more rooms pay an additional 1.45%.
San Francisco	CA	1-Jul-13	Moscone Expansion District assessment of 1.25% (in Zone 1) and 0.3125% (in Zone 2) has been approved in order to fund two-thirds of the cost of expanding the city's convention center.

The following changes have been approved but are not in effect until after fiscal year 2014:

FUTURE STATE CHANGES

State	Effective Date	Description of Change
Georgia	1-Jul-15	Additional \$5 per night hotel-motel excise fee 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 6.5% to balance budget deficits from decreased income tax rates.
Maine	21-Dec-15	General sales and use tax temporary increase to 5.5% is due to expire. Budget negotiations are ongoing.
Maine	1-Jan-16	Lodging tax rate will increase from 8% to 9%.
Rhode Island	1-Jul-15	Sales and hotel taxes expanded to include short-term rentals of residential property. If a person rents a vacation home or residential dwelling in its entirety, the rental will be subject to the 7% sales tax and a 1% hotel tax. If a person rents a room in a residential dwelling, the rental will be subject to the 7% sales tax and the 6% hotel tax.

FUTURE CITY CHANGES

City	State	Effective Date	Description of Change
Glendale	CA	May, 2015	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.
Louisville	KY	1-Aug-14	Jefferson county lodging tax rate increased 1% for the purpose of financing the renovation or expansion of Kentucky International Convention Center. Louisville/Jefferson County Metro Government has elected to impose
Newport News	VA	1-Jul-14	Additional \$1 per room per night flat rate.
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%.
Riverside	CA	1-Jul-14	City transient occupancy tax increased from 12% to 13%.
St. Petersburg	FL	1-Jan-16	Pinellas County Commission voted to raise the tourist tax from 5% to 6% to increase funding for tourism and cultural promotion.
Tempe	AZ	1-Jul-14	Privilege (sales) tax rate decreased from 2% to 1.8%.

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.

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 rates. The table provided on the following

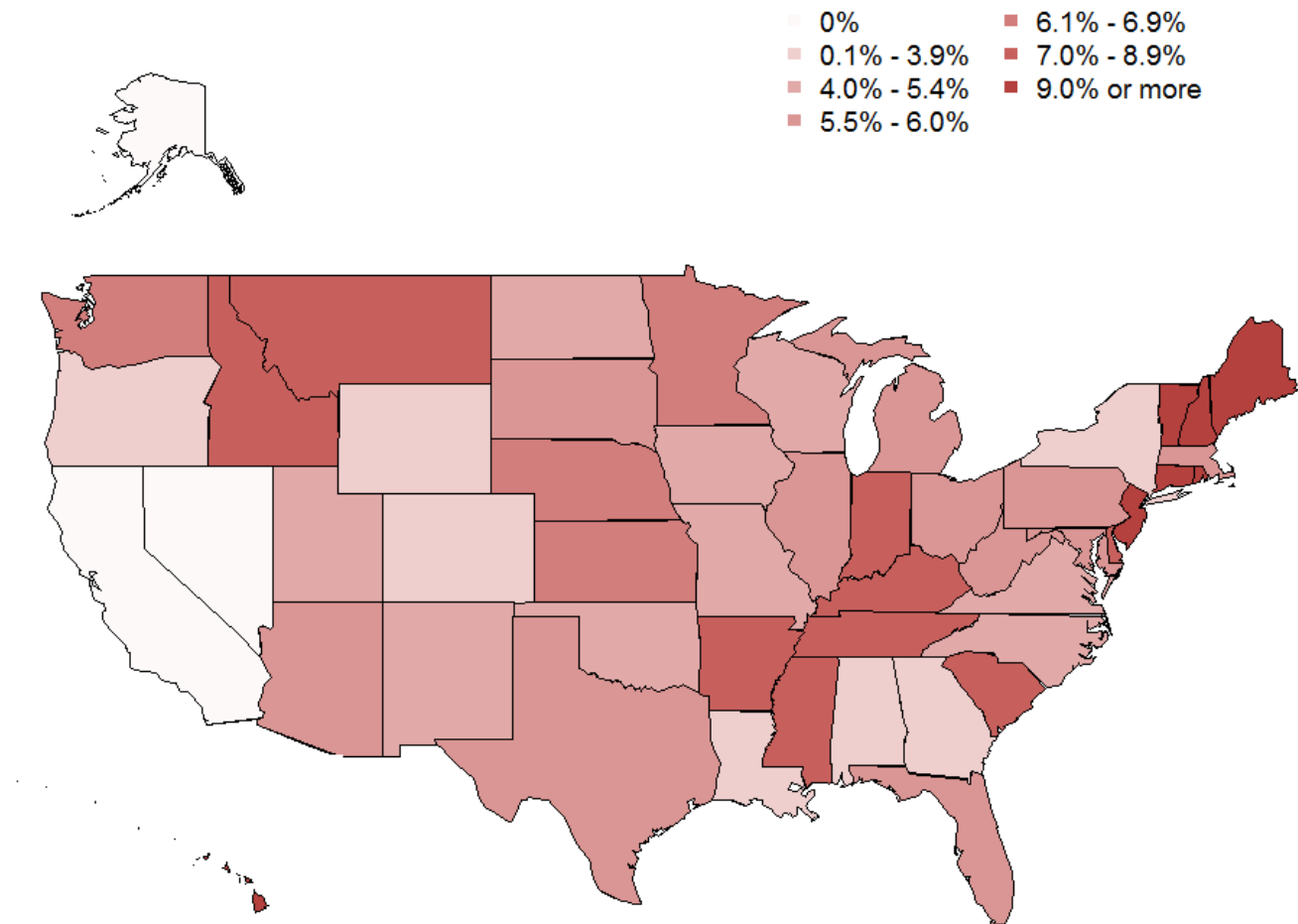
page lists the sales tax, lodging tax, and total tax rate levied on sleeping accommodations. It ranks the 50 states by the total tax rate applied to lodging accommodations.

Total Lodging Tax Rates—
All 50 States

Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.16%
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 2014

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	West Virginia	6.00%		6.00%
2	Maine	5.50%	8.00%	13.50%	27	Ohio	5.75%		5.75%
3	¹ Hawaii	4.00%	9.25%	13.25%	28	Massachusetts		5.70%	5.70%
4	Rhode Island	7.00%	6.00%	13.00%	29	Illinois		5.64%	5.64%
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		9.00%	9.00%	32	New Mexico	5.13%		5.13%
8	Arkansas	6.50%	2.00%	8.50%	33	Iowa	5.00%		5.00%
9	Delaware		8.00%	8.00%	33	North Dakota	5.00%		5.00%
9	Idaho	6.00%	2.00%	8.00%	33	Wisconsin	5.00%		5.00%
11	Indiana	7.00%		7.00%	36	North Carolina	4.75%		4.75%
11	Kentucky	6.00%	1.00%	7.00%	37	Utah	4.70%		4.70%
11	Mississippi	7.00%		7.00%	38	Oklahoma	4.50%		4.50%
11	Montana		7.00%	7.00%	39	³ Virginia	4.30%		4.30%
11	South Carolina	5.00%	2.00%	7.00%	40	Missouri	4.23%		4.23%
16	Tennessee	7.00%		7.00%	41	⁴ Alabama		4.00%	4.00%
17	Minnesota	6.88%		6.88%	41	Georgia	4.00%		4.00%
18	Nebraska	5.50%	1.00%	6.50%	41	⁵ Louisiana	4.00%		4.00%
18	Washington	6.50%		6.50%	41	New York	4.00%		4.00%
20	Kansas	6.15%		6.15%	41	Wyoming	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	47	Oregon		1.00%	1.00%
21	Michigan	6.00%		6.00%	48	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	48	California			0.00%
21	Texas		6.00%	6.00%	48	⁶ Nevada			0.00%

¹ 4.5% 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. Local portions of sales tax is included in city rates.

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 levied.

⁶ Nevada does not officially charge a statewide lodging tax, but the state requires all counties to charge at least 1%. In counties with populations greater than 300,000, an additional lodging tax of up to 3% is remitted to the state for distribution to the State Supplemental School Support Fund. These taxes are considered county rates in this report.

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 2014, HVS recorded government estimates. 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. HVS did not attempt to estimate the percentage of taxable sales due solely to overnight stays in preparing this report.

States with Highest Lodging Tax Revenue Growth Year-over-year		
1	Maine	17.87%
2	Hawaii	9.52%
3	South Carolina	8.42%
4	Oregon	7.89%

States with Lowest Lodging Tax Revenue Growth Year-over-year		
1	Illinois	2.62%
2	Pennsylvania	2.67%
3	New Hampshire	3.34%
4	Montana	3.69%

Among the 22 states that collect a lodging tax, revenue grew at an average rate of 4.83% from 2013 to 2014. This growth is lower than the average change from 2013

of 6.56% (and from 2012 of 5.62%) after adjusting for changes in inflation. Changes in tax rates may cause significant changes in reported revenue from year to year.

Reporting the second highest lodging tax rate and the eighth highest total collections, Maine reported the largest change in revenue from fiscal year 2013 to 2014. This increase may be attributed to the temporary increases in sales and lodging tax approved for fiscal year 2014. Hawaii collects 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 9.52% in fiscal year 2014, compared to 12% to 20% in recent years. Despite being the lowest state to charge a lodging tax, Oregon reported the fourth largest growth in lodging tax revenue.

The following table presents a six-year history of lodging tax revenue for each of the 21 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 2014 revenues.

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

2014 Rank	State	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Trend
1	¹ Hawaii	\$344.4	\$345.8	\$413.3	\$460.1	\$517.2	\$566.4	
2	Texas	\$379.1	\$359.1	\$367.1	\$413.9	\$457.4	\$490.1	
3	Illinois	\$214.8	\$185.7	\$203.5	\$215.8	\$226.4	\$232.4	
4	Massachusetts	\$177.6	\$165.3	\$176.1	\$189.4	\$197.7	\$209.7	
5	Pennsylvania	\$172.6	\$165.1	\$178.9	\$186.8	\$191.0	\$196.1	
6	² Connecticut			\$107.5	\$107.2	\$105.8	\$105.7	
7	New Jersey	\$81.9	\$79.0	\$82.3	\$87.8	\$93.7	\$87.0	
8	³ Maine	\$46.9	\$50.0	\$50.4	\$52.8	\$55.1	\$65.0	
9	⁴ Alabama	\$48.3	\$47.1	\$52.3	\$53.4	\$54.6	\$56.8	
10	South Carolina	\$46.2	\$43.2	\$46.8	\$52.4	\$51.7	\$56.1	
11	New Hampshire	\$38.4	\$40.4	\$41.7	\$43.2	\$44.4	\$45.9	
12	Montana	\$32.6	\$32.0	\$35.7	\$39.0	\$40.4	\$41.9	
13	³ Vermont	\$34.2	\$33.4	\$35.2	\$35.7	\$38.3	\$40.4	
14	⁵ Oregon	\$11.6	\$12.0	\$12.1	\$12.8	\$13.7	\$14.8	
15	⁵ Arkansas	\$12.6	\$12.5	\$12.7	\$12.8	\$12.9	\$13.7	
16	Delaware	\$10.8	\$10.9	\$10.8	\$11.3	\$12.1	\$12.3	
17	South Dakota	\$6.3	\$9.1	\$10.0	\$9.8	\$10.3	\$10.7	
18	Kentucky	\$9.5	\$8.9	\$9.4	\$9.6	\$10.0	\$10.4	
19	Idaho	\$7.6	\$6.8	\$7.0	\$7.3	\$7.6	\$8.1	
20	⁶ Nebraska	\$3.9	\$4.2	\$4.2	\$4.4	\$4.6		
21	⁶ Rhode Island	\$32.5	\$26.5	\$24.6	\$32.8	\$26.2		

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 FY2014 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.

⁶ FY2014 data not yet reported.

City Tax Rates

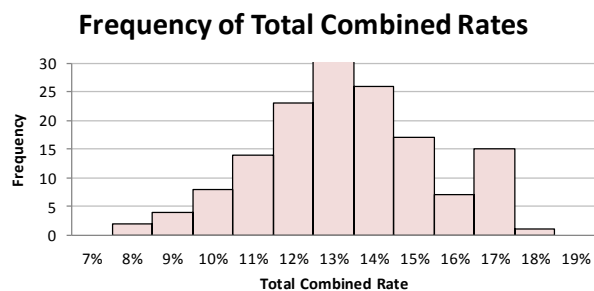
HVS researched the total tax rate applied to lodging accommodations in the 150 most populous United States cities in 2014, as projected from the 2010 census. The total tax rate is comprised of all state, county, city, and special district taxes levied on lodging facilities within the urban center of 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	18.35%
Minimum	8.00%
Median	13.50%
Average	13.53%
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 urban 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 cities by combined lodging tax rate enabling the reader to compare all 150 cities.

TOP 150 URBAN CENTERS TOTAL LODGING TAX RATE RANKING 2014

Rank	City	Total Rate	Rank	City	Total Rate	Rank	City	Total Rate
1	Kansas City, MO	18.35%	51	Laredo, TX	14.25%	101	Raleigh, NC	12.75%
2	St. Louis, MO	17.93%	52	Mesa, AZ	14.02%	101	Winston-Salem, NC	12.75%
3	Birmingham, AL	17.50%	53	Augusta, GA	14.00%	103	Salt Lake City, UT	12.60%
3	Cleveland, OH	17.50%	53	Chesapeake, VA	14.00%	104	Chula Vista, CA	12.50%
3	El Paso, TX	17.50%	53	Detroit, MI	14.00%	104	Orlando, FL	12.50%
3	Omaha, NE	17.50%	53	Fort Wayne, IN	14.00%	104	San Diego, CA	12.50%
3	Overland Park, KS	17.50%	53	Jersey City, NJ	14.00%	104	Tallahassee, FL	12.50%
8	Chattanooga, TN	17.25%	53	Las Vegas, NV	14.00%	108	Phoenix, AZ	12.27%
8	Cincinnati, OH	17.25%	53	Montgomery, AL	14.00%	109	Tucson, AZ	12.05%
10	Anaheim, CA	17.00%	53	Newark, NJ	14.00%	110	Anchorage, AK	12.00%
10	Garden Grove, CA	17.00%	53	Newport News, VA	14.00%	110	Bakersfield, CA	12.00%
10	Houston, TX	17.00%	53	Norfolk, VA	14.00%	110	Des Moines, IA	12.00%
10	Indianapolis, IN	17.00%	53	Oakland, CA	14.00%	110	Henderson, NV	12.00%
10	Mobile, AL	17.00%	53	Pittsburgh, PA	14.00%	110	Huntington Beach, CA	12.00%
10	San Antonio, TX	17.00%	53	Rochester, NY	14.00%	110	Lincoln, NE	12.00%
10	Toledo, OH	17.00%	53	San Jose, CA	14.00%	110	Riverside, CA	12.00%
17	Chicago, IL	16.26%	67	Scottsdale, AZ	13.92%	110	Santa Clarita, CA	12.00%
18	San Francisco, CA	16.25%	68	Oklahoma City, OK	13.88%	110	Spokane, WA	12.00%
19	Atlanta, GA	16.00%	69	Buffalo, NY	13.75%	110	St. Petersburg, FL	12.00%
19	Columbus, GA	16.00%	69	Honolulu, HI	13.75%	110	Stockton, CA	12.00%
21	Memphis, TN	15.95%	69	Ontario, CA	13.75%	110	Tampa, FL	12.00%
22	Wichita, KS	15.90%	72	Saint Paul, MN	13.63%	122	Yonkers, NY	11.88%
23	Seattle, WA	15.60%	73	Tulsa, OK	13.52%	123	Gilbert, AZ	11.77%
24	Tacoma, WA	15.53%	74	Durham, NC	13.50%	124	Chandler, AZ	11.67%
25	Baltimore, MD	15.50%	74	Reno, NV	13.50%	125	Oceanside, CA	11.50%
25	Los Angeles, CA	15.50%	76	Minneapolis, MN	13.40%	125	Oxnard, CA	11.50%
25	Philadelphia, PA	15.50%	77	Richmond, VA	13.30%	125	Port St. Lucie, FL	11.50%
25	Virginia Beach, VA	15.50%	78	Shreveport, LA	13.10%	125	Sioux Falls, SD	11.50%
29	Charlotte, NC	15.25%	79	Albuquerque, NM	13.00%	129	Cape Coral, FL	11.00%
30	Glendale, AZ	15.17%	79	Aurora, CO	13.00%	129	Fort Lauderdale, FL	11.00%
31	Milwaukee, WI	15.10%	79	Baton Rouge, LA	13.00%	129	Grand Rapids, MI	11.00%
32	Amarillo, TX	15.00%	79	Boise, ID	13.00%	129	North Las Vegas, NV	11.00%
32	Arlington, TX	15.00%	79	Brownsville, TX	13.00%	129	Pembroke Pines, FL	11.00%
32	Austin, TX	15.00%	79	Fayetteville, NC	13.00%	129	Santa Ana, CA	11.00%
32	Corpus Christi, TX	15.00%	79	Fresno, CA	13.00%	129	Santa Rosa, CA	11.00%
32	Dallas, TX	15.00%	79	Garland, TX	13.00%	136	Columbus, OH	10.85%
32	Fort Worth, TX	15.00%	79	Grand Prairie, TX	13.00%	137	Vancouver, WA	10.40%
32	Irving, TX	15.00%	79	Hialeah, FL	13.00%	138	Fremont, CA	10.00%
32	Long Beach, CA	15.00%	79	Huntsville, AL	13.00%	138	Glendale, CA	10.00%
32	Sacramento, CA	15.00%	79	Jacksonville, FL	13.00%	138	Irvine, CA	10.00%
41	Denver, CO	14.85%	79	Lexington, KY	13.00%	138	Jackson, MS	10.00%
41	Springfield, MO	14.85%	79	Little Rock, AR	13.00%	138	Knoxville, TN	10.00%
43	New York, NY	14.75%	79	Lubbock, TX	13.00%	138	Rancho Cucamonga, CA	10.00%
44	Louisville, KY	14.50%	79	Miami, FL	13.00%	138	San Bernardino, CA	10.00%
44	Madison, WI	14.50%	79	Nashville, TN	13.00%	145	Colorado Springs, CO	9.63%
44	Portland, OR	14.50%	79	New Orleans, LA	13.00%	146	Akron, OH	9.25%
44	Washington, DC	14.50%	79	Peoria, IL	13.00%	147	Aurora, IL	9.00%
48	Boston, MA	14.45%	79	Plano, TX	13.00%	147	Modesto, CA	9.00%
48	Worcester, MA	14.45%	79	Providence, RI	13.00%	149	Fontana, CA	8.00%
50	Tempe, AZ	14.27%	100	Greensboro, NC	12.75%	149	Moreno Valley, CA	8.00%

TAX RATES IN TOP 150 URBAN CENTERS 2014

City	State	County	City	Special Districts	Total	Notes
Akron, OH	5.75%		3.00%	0.50%	9.25%	
Albuquerque, NM	5.13%	0.94%	5.94%	1.00%	13.00%	
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/night excise tax
Aurora, CO	2.90%	2.10%	8.00%		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% special district tax applies to 2 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%	2.50%	8.00%		15.25%	
Chattanooga, TN	7.00%	6.25%	4.00%		17.25%	
Chesapeake, VA	4.30%		9.70%		14.00%	Additional \$1/night excise tax
Chicago, IL	6.17%		5.45%	4.64%	16.26%	
Chula Vista, CA			10.00%	2.50%	12.50%	
Cincinnati, OH	5.75%	7.50%	4.00%		17.25%	
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%	County sales tax increased to 1.225%
Columbus, GA	4.00%	4.00%	8.00%		16.00%	County sales tax increased to 4% on Jan. 1, 2013
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% city rate is for hotels with 161+ rooms
Durham, NC	4.75%	8.75%			13.50%	County sales tax increased to 2.75% on Jan. 1, 2013
El Paso, TX	6.00%	2.50%	9.00%		17.50%	Hotel occupancy tax increased to 9% on Jan. 1, 2013
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%	
Garland, TX	6.00%		7.00%		13.00%	
Gilbert, AZ	5.50%	1.77%	4.50%		11.77%	
Glendale, AZ	5.50%	1.77%	7.90%		15.17%	
Glendale, CA			10.00%		10.00%	

TAX RATES IN TOP 150 URBAN CENTERS 2014 - 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			12.00%		12.00%	
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%	2.00%	12.00%	
Huntsville, AL	4.00%	2.00%	7.00%		13.00%	\$1/night city fee. City rate increase to 7% for FY 2014
Indianapolis, IN	7.00%	10.00%			17.00%	
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/night city assessment
Jacksonville, FL	6.00%	7.00%			13.00%	
Jersey City, NJ	8.00%		6.00%		14.00%	
Kansas City, MO	4.23%	1.75%	10.38%	2.00%	18.35%	\$1.73/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			12.00%	2.00%	14.00%	
Lexington, KY	7.00%		6.00%		13.00%	
Lincoln, NE	6.50%		5.50%		12.00%	
Little Rock, AR	8.50%	1.00%	3.50%		13.00%	
Long Beach, CA			12.00%	3.00%	15.00%	
Los Angeles, CA			14.00%	1.50%	15.50%	
Louisville, KY	7.00%	7.50%			14.50%	
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%	0.40%	3.50%	2.63%	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%	Lodging tax increased 1.5%; excise increased \$0.75 to \$2.25
Moreno Valley, CA			8.00%		8.00%	
Nashville, TN	7.00%		6.00%		13.00%	Additional \$2.50/night hotel occupancy tax
New Orleans, LA	4.00%	5.00%	4.00%		13.00%	Max \$1.00 city privilege tax; max \$2.00 NOEHA fee
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
Newport News, VA	4.30%		9.70%		14.00%	City lodging tax increased from 7.5% to 8%
Norfolk, VA	4.30%		9.70%		14.00%	Additional \$2.00/night room tax
North Las Vegas, NV			11.00%		11.00%	
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% 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 2014 - CONTINUED

City	State	County	City	Special Districts	Total	Notes
Oxnard, CA			10.00%	1.50%	11.50%	
Pembroke Pines, FL	6.00%	5.00%			11.00%	
Peoria, IL	6.00%		6.00%	1.00%	13.00%	
Philadelphia, PA	6.00%	1.00%	8.50%		15.50%	City hotel tax increased from 8.2% to 8.5%
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%			12.75%	
Rancho Cucamonga, CA			10.00%		10.00%	
Reno, NV			13.00%	0.50%	13.50%	\$2/night excise on Downtown hotels with gaming
Richmond, VA	4.30%		9.00%		13.30%	
Riverside, CA			12.00%		12.00%	
Rochester, NY	4.00%	10.00%			14.00%	
Sacramento, CA			12.00%	3.00%	15.00%	
Saint Paul, MN	6.88%		6.75%		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%	Includes TID and Moscone Expansion District assessments
San Jose, CA			10.00%	4.00%	14.00%	
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%		9.10%		15.60%	District imposes 0.90% on 1-59; \$2.00 excise on 60+ rooms
Shreveport, LA	4.00%	4.50%	4.60%		13.10%	
Sioux Falls, SD	5.50%		6.00%		11.50%	
Spokane, WA	6.50%		5.50%		12.00%	Up to \$2.00/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/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%	7.00%		14.27%	
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%		3.90%		10.40%	Additional \$2.00/night excise tax
Virginia Beach, VA	4.30%		9.70%	1.50%	15.50%	
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%	6.38%	1.50%		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	Montgomery, AL	28.51%
2	San Francisco, CA	27.77%
3	Spokane, WA	27.51%
4	Corpus Christi, TX	27.47%
5	Gilbert, AZ	27.22%
6	Santa Rosa, CA	24.60%
7	Fremont, CA	24.33%
8	Rancho Cucamonga, CA	22.23%
9	Portland, OR	20.02%
10	Fontana, CA	17.95%

Lowest Lodging Tax Revenue Growth		
1	Tacoma, WA	-6.80%
2	Norfolk, VA	-4.87%
3	New Orleans, LA	-4.75%
4	Fayetteville, NC	-3.29%
5	Glendale, CA	-2.85%
6	Jersey City, NJ	-2.70%
7	Richmond, VA	-2.32%
8	Fort Lauderdale, FL	-2.05%
9	Pembroke Pines, FL	-2.05%
10	Port St. Lucie, FL	-2.04%

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 lodging revenue.

Montgomery, Alabama reported the largest increase in revenue from 2014 to 2013. Montgomery voted into effect two increases in lodgings tax beginning calendar year 2014: an increase in the lodgings tax from 8.5% to 10% and an increase in the county-wide room fee from \$1.50 to \$2.25. Montgomery's large change in revenue is likely attributable to these rate changes.

Among cities keeping rates constant, Spokane, Corpus Christi, and Gilbert, Arizona saw the biggest gains in lodging tax collections. Lodging tax revenues fell most sharply in Tacoma, Washington.

In 2013, Cincinnati transitioned from calendar year to fiscal year reporting. Cincinnati technically shows the greatest difference in revenue between 2014 and 2013, but only because the revenue reported from 2013 represented only the revenue collected during the six-month transition period. HVS excluded Cincinnati from its rankings of growth but included its reported revenue in the below tables.

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

City	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Notes
Akron, OH							
Albuquerque, NM	\$10.2	\$10.0	\$10.1	\$10.1	\$10.4	\$10.8	
Amarillo, TX	\$4.2	\$4.4	\$4.8	\$5.0	\$5.7	\$5.9	
Anaheim, CA	\$80.1	\$77.1	\$82.6	\$90.4	\$102.9	\$110.1	
¹ Anchorage, AK	\$18.3	\$19.6	\$21.0	\$23.0	\$23.0	\$25.0	
² Arlington, TX	\$6.2	\$6.7	\$7.9	\$7.9	\$8.5	\$9.4	
Atlanta, GA	\$39.5	\$38.7	\$42.9	\$48.6	\$54.4	\$58.0	
¹ Augusta, GA	\$3.8	\$4.0	\$4.4	\$4.6	\$4.8	\$5.6	
¹ Aurora, CO	\$3.9	\$4.1	\$4.5	\$5.1	\$5.5	\$6.6	
¹ Aurora, IL	\$0.4	\$0.4	\$0.4	\$0.5	\$0.5	\$0.5	
² Austin, TX	\$39.7	\$40.8	\$48.3	\$51.5	\$61.7	\$70.7	
Bakersfield, CA	\$7.1	\$6.5	\$6.9	\$7.8	\$8.3	\$8.8	
Baltimore, MD	\$20.7	\$19.0	\$27.1	\$25.6	\$26.6	\$28.5	
¹ Baton Rouge, LA	\$2.0	\$2.0	\$2.1	\$2.4	\$2.2	\$2.2	Combined City-Parish revenue
Birmingham, AL	\$2.3	\$2.3	\$2.4	\$3.3	\$3.2	\$3.6	
² Boise, ID			\$3.5	\$4.3	\$4.5	\$4.8	Auditorium District tax only
Boston, MA	\$36.4	\$46.5	\$53.7	\$64.2	\$66.1	\$71.1	
² Brownsville, TX	\$1.3	\$1.4	\$1.2	\$1.4	\$1.3	\$1.5	
⁴ Buffalo, NY		\$7.9	\$8.6	\$8.9	\$9.8		Erie County
Cape Coral, FL		\$15.1	\$23.7	\$23.8	\$26.6	\$28.6	Lee County
Chandler, AZ	\$1.7	\$1.6	\$2.0	\$2.3	\$2.3	\$2.5	
Charlotte, NC	\$27.0	\$26.0	\$29.4	\$32.6	\$38.0	\$40.1	
Chattanooga, TN	\$3.9	\$4.1	\$4.7	\$5.0	\$5.0	\$5.4	
Chesapeake, VA	\$4.7	\$4.9	\$5.4	\$5.6	\$5.0	\$5.2	
¹ Chicago, IL	\$64.1	\$68.8	\$76.4	\$85.6	\$89.9	\$100.4	
Chula Vista, CA	\$2.3	\$2.0	\$2.1	\$2.3	\$2.5	\$2.6	
Cincinnati, OH	\$1.9	\$3.2	\$3.7	\$3.7	\$1.9	\$4.3	Changed from CY to FY in 2013
¹ Cleveland, OH	\$3.7	\$3.8	\$4.1	\$4.5	\$4.7	\$5.1	
¹ Colorado Springs, CO	\$3.2	\$3.3	\$3.5	\$3.5	\$3.6	\$4.0	
Columbus, GA	\$4.3	\$4.7	\$5.3	\$5.0	\$5.0	\$5.9	
Columbus, OH	\$12.7	\$13.8	\$15.0	\$16.5	\$16.5	\$18.5	
² Corpus Christi, TX	\$10.1	\$9.9	\$10.7	\$12.1	\$13.2	\$17.1	
² Dallas, TX	\$42.0	\$42.1	\$45.0	\$40.0	\$45.2	\$50.4	
¹ Denver, CO	\$44.0	\$49.1	\$55.6	\$58.0	\$63.5	\$75.6	
Des Moines, IA	\$3.7	\$3.7	\$3.9	\$4.4	\$4.8	\$5.1	
² Detroit, MI	\$15.4	\$15.5	\$17.2	\$18.5	\$19.9	\$21.8	Multi-county convention tax
Durham, NC	\$2.2	\$1.9	\$2.1	\$2.2	\$2.4	\$2.6	Durham County
³ El Paso, TX	\$7.9	\$8.4	\$8.6	\$8.8	\$8.6	\$9.0	
Fayetteville, NC	\$1.0	\$1.0	\$1.2	\$1.2	\$1.3	\$1.3	Cumberland County
Fontana, CA	\$0.4	\$0.5	\$0.6	\$0.6	\$0.6	\$0.7	
Fort Lauderdale, FL	\$35.5	\$37.5	\$40.6	\$44.5	\$47.4	\$47.2	Broward County
² Fort Wayne, IN			\$2.7	\$2.9	\$3.0	\$3.2	
Fort Worth, TX	\$15.6	\$17.6	\$19.2	\$19.5	\$19.9	\$23.8	
² Fremont, CA	\$2.9	\$2.9	\$3.5	\$4.1	\$4.9	\$6.2	
Fresno, CA	\$9.9	\$8.5	\$8.5	\$9.1	\$9.2	\$10.0	
Garden Grove, CA	\$11.3	\$10.2	\$11.7	\$12.3	\$14.4	\$16.4	
Garland, TX	\$0.5	\$0.6	\$0.7	\$0.8	\$0.8	\$0.9	
² Gilbert, AZ					\$0.4	\$0.5	
Glendale, AZ							
Glendale, CA	\$2.4	\$2.7	\$3.0	\$3.4	\$3.5	\$3.5	

¹ Calendar Year² Fiscal Year ended September 30³ Fiscal year ended August 31⁴ FY2014 numbers not yet released

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

City	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Notes
² Grand Prairie, TX	\$1.2	\$1.0	\$1.1	\$1.1	\$1.3	\$1.4	
¹ Grand Rapids, MI	\$4.7	\$4.9	\$5.8	\$6.6	\$6.6	\$7.7	Kent County
Greensboro, NC	\$2.8	\$2.7	\$2.8	\$3.0	\$3.3	\$3.5	
Henderson, NV	\$1.8	\$2.1	\$1.9	\$2.3	\$2.5	\$2.7	
² Hialeah, FL	\$62.2	\$67.9	\$78.6	\$87.2	\$95.9	\$103.6	Miami-Dade County
Honolulu, HI							State collects and reports tax
Houston, TX	\$62.4	\$54.9	\$61.6	\$68.6	\$76.3	\$90.1	
² Huntington Beach, CA	\$5.4	\$5.8	\$6.5	\$7.2	\$7.6	\$8.4	
² Huntsville, AL	\$5.7	\$5.8	\$6.1	\$6.1	\$6.1	\$7.3	
Indianapolis, IN	\$32.3	\$25.9	\$36.8	\$43.3	\$43.3	\$45.4	Marion County
Irvine, CA	\$7.8	\$7.3	\$8.3	\$8.5	\$11.3	\$11.7	
² Irving, TX	\$19.7	\$15.8	\$18.0	\$18.9	\$20.9	\$23.0	
Jackson, MS				\$4.2	\$4.3	\$4.8	
³ Jacksonville, FL	\$13.4	\$13.3	\$14.3	\$14.3	\$15.5	\$16.1	Duval County
¹ Jersey City, NJ	\$4.1	\$4.3	\$6.0	\$6.3	\$7.0	\$7.0	
Kansas City, MO	\$18.0	\$15.8	\$17.0	\$17.3	\$19.0	\$20.3	
Knoxville, TN	\$3.0		\$3.1	\$3.3	\$3.3	\$3.3	
Laredo, TX	\$2.7	\$3.1	\$4.1	\$4.2	\$4.2	\$4.3	
² Las Vegas, NV	\$3.4	\$2.9	\$3.0	\$3.4	\$3.5	\$4.0	
Lexington, KY							
Lincoln, NE					\$25.4	\$25.8	
Little Rock, AR							
Long Beach, CA	\$14.7	\$15.3	\$17.7	\$17.8	\$19.5	\$21.3	
² Los Angeles, CA	\$136.3	\$118.5	\$134.8	\$151.7	\$183.0	\$187.5	
Louisville, KY	\$19.5	\$18.3	\$18.8	\$20.5	\$21.8	\$23.7	Jefferson County
Lubbock, TX	\$4.2	\$4.2	\$4.9	\$5.2	\$6.1	\$6.3	
² Madison, WI	\$7.5	\$8.3	\$9.3	\$10.2	\$10.9	\$12.0	
¹ Memphis, TN	\$3.8	\$4.0	\$3.5	\$4.5	\$4.2	\$4.2	
Mesa, AZ	\$1.8	\$1.6	\$2.1	\$2.0	\$1.9	\$1.9	
Miami, FL	\$62.2	\$67.9	\$78.6	\$87.2	\$95.9	\$103.6	Miami-Dade County
² Milwaukee, WI	\$7.6	\$9.3	\$9.9	\$10.5	\$11.4	\$12.3	
¹ Minneapolis, MN	\$5.7	\$5.8	\$6.3	\$6.4	\$6.7	\$7.3	
¹ Mobile, AL	\$4.8	\$6.0	\$5.1	\$5.0	\$5.2	\$5.4	
² Modesto, CA	\$1.9	\$1.5	\$1.6	\$1.8	\$1.9	\$1.9	
Montgomery, AL	\$5.3	\$5.6	\$5.6	\$6.1	\$6.2	\$8.1	
² Moreno Valley, CA	\$0.5	\$0.5	\$0.7	\$0.7	\$0.8	\$1.0	
Nashville, TN	\$38.8	\$37.7	\$38.8	\$47.1	\$50.5	\$59.7	
New Orleans, LA			\$11.7	\$15.1	\$13.8	\$13.4	From city-retained 1.5%
New York, NY	\$343.3	\$369.1	\$432.0	\$486.5	\$512.3	\$541.3	
Newark, NJ	\$5.2	\$4.6	\$5.7	\$5.6	\$6.1	\$6.3	
Newport News, VA	\$3.1	\$3.0	\$3.1	\$3.2	\$3.0	\$3.2	
Norfolk, VA	\$7.8	\$7.1	\$6.5	\$8.6	\$8.1	\$7.8	
North Las Vegas, NV	\$0.3	\$0.3	\$0.3	\$0.4	\$0.4	\$0.4	
Oakland, CA	\$10.6	\$10.1	\$12.5	\$13.8	\$15.8	\$18.5	
Oceanside, CA	\$3.9	\$3.2	\$3.3	\$3.8	\$4.2	\$4.7	
Oklahoma City, OK	\$10.7	\$10.3	\$10.9	\$12.2	\$13.3	\$13.9	
Omaha, NE	\$4.6	\$6.5	\$6.8	\$7.5	\$8.0	\$8.4	
¹ Ontario, CA	\$9.4	\$8.4	\$8.8	\$9.1	\$9.7	\$10.6	
Orlando, FL	\$142.2	\$147.8	\$175.9	\$175.3	\$187.1	\$189.4	Orange County
² Overland Park, KS	\$6.8	\$6.7	\$7.5	\$7.8	\$8.4	\$9.4	

¹ Calendar Year² Fiscal Year ended September 30³ Fiscal year ended August 31⁴ FY2014 numbers not yet released

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

City	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Notes
Oxnard, CA	\$3.3	\$3.1	\$3.3	\$3.4	\$3.8	\$4.2	
Pembroke Pines, FL	\$35.5	\$37.5	\$40.6	\$44.5	\$47.4	\$47.2	Broward County
Peoria, IL			\$7.9	\$8.8	\$9.0	\$9.1	
² Philadelphia, PA	\$37.9	\$40.0	\$42.2	\$47.0	\$50.0	\$52.8	
Phoenix, AZ	\$30.4	\$26.9	\$28.3	\$30.5	\$31.7	\$34.4	
¹ Pittsburgh, PA	\$22.3	\$24.6	\$27.7	\$29.2	\$30.2	\$31.6	Allegheny County
² Plano, TX	\$4.0	\$4.1	\$4.7	\$4.7	\$5.1	\$6.0	
² Port St. Lucie, FL	\$2.1	\$2.0	\$2.4	\$2.6	\$2.7	\$2.6	St. Lucie County
Portland, OR	\$23.6	\$16.5	\$19.1	\$21.4	\$28.7	\$35.1	
Providence, RI					\$1.5	\$1.6	
Raleigh, NC	\$13.5	\$13.0	\$14.9	\$16.2	\$17.0	\$19.2	Wake County
Rancho Cucamonga, CA	\$1.7	\$1.6	\$1.8	\$1.9	\$2.1	\$2.6	
Reno, NV		\$20.8	\$20.3	\$20.0	\$21.8	\$22.1	
Richmond, VA	\$5.4	\$4.8	\$4.6	\$5.7	\$6.0	\$6.0	
Riverside, CA	\$2.9	\$2.5	\$2.7	\$3.0	\$3.5	\$4.2	
¹ Rochester, NY	\$6.4	\$6.4	\$6.4	\$6.3	\$6.3	\$6.4	Monroe County
Sacramento, CA	\$16.4	\$14.2	\$15.4	\$15.8	\$16.6	\$17.9	
⁴ Saint Paul, MN	\$2.7	\$2.7	\$3.0	\$3.0	\$3.2		
Salt Lake City, UT				\$2.0	\$2.4	\$2.6	
San Antonio, TX	\$58.8	\$59.7	\$63.0	\$67.9	\$72.8	\$77.1	
⁴ San Bernardino, CA	\$2.5	\$2.2	\$2.5	\$2.2	\$2.9		
San Diego, CA	\$136.3	\$128.1	\$139.8	\$148.8	\$159.5	\$170.5	
San Francisco, CA	\$214.5	\$186.8	\$210.0	\$239.6	\$238.8	\$310.1	
San Jose, CA	\$19.3	\$17.3	\$18.1	\$22.5	\$25.3	\$29.7	
Santa Ana, CA	\$6.1	\$5.7	\$6.0	\$7.0	\$7.5	\$8.5	
Santa Clarita, CA	\$2.3	\$2.1	\$2.1	\$2.4	\$2.6	\$2.8	
Santa Rosa, CA	\$3.5	\$2.9	\$3.2	\$3.7	\$3.9	\$4.9	
Scottsdale, AZ	\$7.6	\$7.1	\$13.1	\$13.4	\$13.9	\$15.3	
Seattle, WA	\$49.5	\$50.8	\$48.4	\$52.7	\$57.0	\$65.5	
¹ Shreveport, LA	\$4.2	\$6.6	\$5.5	\$4.8	\$4.0	\$4.5	Shreveport and Caddo-Bossier
¹ Sioux Falls, SD	\$1.3		\$1.4	\$1.5	\$1.7	\$1.7	
¹ Spokane, WA	\$1.4	\$1.4	\$1.4	\$1.7	\$2.4	\$3.1	2% state-shared only
Springfield, MO	\$3.6	\$3.3	\$3.5	\$3.8	\$3.9	\$4.1	
St. Louis, MO	\$6.5	\$6.3	\$6.4	\$7.4	\$7.5	\$8.3	3.5% convention & sports tax only
² St. Petersburg, FL	\$24.3	\$23.8	\$25.6	\$28.7	\$28.0	\$30.8	Pinellas County
Stockton, CA	\$2.0	\$1.8	\$1.8	\$1.9	\$2.0	\$2.1	
¹ Tacoma, WA	\$3.1	\$3.1	\$3.0	\$2.9	\$3.2	\$3.0	State-shared and local
Tallahassee, FL	\$3.1	\$3.5	\$3.7	\$4.1	\$4.2	\$4.3	Leon County
² Tampa, FL	\$18.4	\$17.5	\$19.1	\$21.0	\$21.5	\$22.5	Hillsborough County
Tempe, AZ	\$2.8	\$2.5	\$4.4	\$4.5	\$4.7	\$4.9	
¹ Toledo, OH	\$4.2	\$4.5	\$4.9	\$5.1	\$5.0	\$5.3	Lucas County
Tucson, AZ	\$11.0	\$11.7	\$12.5	\$12.4	\$12.2	\$12.3	
Tulsa, OK	\$6.3	\$5.8	\$5.7	\$6.1	\$6.7	\$7.1	
¹ Vancouver, WA	\$1.1	\$1.2	\$1.3		\$1.3	\$1.5	2% state-shared and 2% local
Virginia Beach, VA	\$22.7	\$22.9	\$24.4	\$25.6	\$25.6	\$26.3	
⁴ Washington, DC	\$204.3			\$221.5	\$224.8		
¹ Wichita, KS	\$6.0	\$5.7	\$6.0	\$6.1	\$6.4	\$6.8	
¹ Winston-Salem, NC				\$0.5	\$0.6	\$0.6	
Worcester, MA	\$1.5	\$1.4	\$1.8	\$1.9	\$1.9	\$2.0	
Yonkers, NY	\$4.1	\$4.8	\$5.2	\$5.3	\$5.3	\$5.6	Westchester County

¹ Calendar Year² Fiscal Year ended September 30³ Fiscal year ended August 31⁴ FY2014 numbers not yet released

Excise Taxes

In addition to percentage taxes on gross room revenues, some localities also charge excise taxes on lodging transactions. These cities or special districts charge a flat fee per room per 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. While less volatile than percentage taxes, excise taxes do not grow with inflation or as room rates rise.

Twenty cities charge a city-wide or special district excise lodging tax. Most excise taxes are between \$1 and \$2 per room per night, with an average of \$2.24. HVS calculated each city's excise tax as a percent of its average daily room rate (in fiscal year 2014 dollars). 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.

On average, every dollar charged in excise tax is roughly equivalent to an ad valorem tax increase of 0.93%.

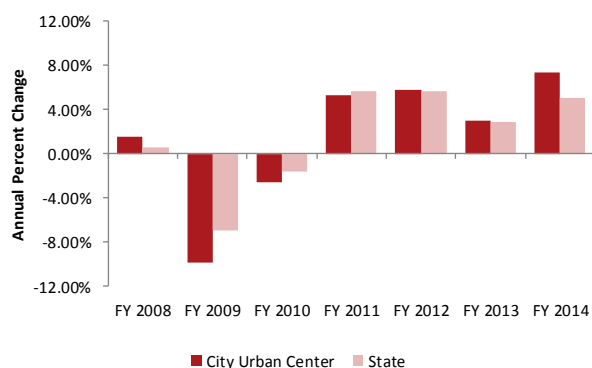
ESTIMATED AD VALOREM RATES OF EXCISE TAXES

City	Excise Tax Amount	2014 ADR	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Kansas City, MO	\$1.73	\$106	1.63%	18.35%	19.98%
Atlanta, GA	\$5.00	\$138	3.62%	16.00%	19.62%
Seattle, WA	\$2.00	\$152	1.32%	16.50%	17.82%
Columbus, GA	\$5.00	\$89	5.62%	12.00%	17.62%
Tacoma, WA	\$1.50	\$106	1.42%	15.53%	16.95%
Montgomery, AL	\$2.25	\$83	2.71%	14.00%	16.71%
Virginia Beach, VA	\$1.00	\$112	0.89%	15.50%	16.39%
Norfolk, VA	\$2.00	\$89	2.25%	14.00%	16.25%
New York, NY	\$3.50	\$260	1.35%	14.75%	16.10%
Oakland, CA	\$2.00	\$112	1.79%	14.00%	15.79%
Reno, NV	\$2.00	\$98	2.03%	13.50%	15.53%
Augusta, GA	\$5.00	\$91	5.49%	10.00%	15.49%
San Jose, CA	\$2.00	\$162	1.23%	14.00%	15.23%
Chesapeake, VA	\$1.00	\$83	1.20%	14.00%	15.20%
Nashville, TN	\$2.50	\$122	2.05%	13.00%	15.05%
Tucson, AZ	\$2.00	\$86	2.33%	12.05%	14.38%
Spokane, WA	\$2.00	\$88	2.27%	12.00%	14.27%
Huntsville, AL	\$1.00	\$88	1.14%	13.00%	14.14%
Vancouver, WA	\$2.00	\$126	1.59%	12.40%	13.99%
Sioux Falls, SD	\$2.00	\$83	2.41%	11.50%	13.91%
New Orleans, LA	\$1.00	\$138	0.72%	13.00%	13.72%
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. Appendix B provides detailed information on estimated state and city room revenue.

ESTIMATED AVERAGE ANNUAL CHANGE IN TAXABLE ROOM REVENUE IN STATES AND CITIES (2014 \$MILLIONS)²



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 2008 to 2014 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 2014 DOLLARS)**

	States	
	Number Below	Number Above
2009	28	3
2010	29	2
2011	24	7
2012	18	13
2013	14	17
2014	7	24

	Cities	
	Number Below	Number Above
2009	108	10
2010	108	10
2011	96	22
2012	81	37
2013	67	51
2014	45	73

Six years after the recession, nearly all states have recovered to pre-recession revenue levels, but a significant number of cities (46) have not yet fully recovered.

² 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 part 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 2014, “Airbnb has grown 750% since 2009 to \$450 million in funding, a \$10 billion valuation, and over 600 employees.”³ In reaction to its growing popularity, cities have raised questions of how Airbnb'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 and 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 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. Twelve American cities and states allow Airbnb to collect lodging taxes. These include Chicago, Malibu, North Carolina, Oakland, Palo Alto, Phoenix, Portland, Rhode Island, San Diego, San Francisco, San Jose, and Washington D.C.

Airbnb does not make rental data publicly available. A website called Inside Airbnb scrapes public information from Airbnb's website to estimate the use of Airbnb listing in certain cities.⁵ We used Inside Airbnb's data to estimate the amount taxable revenue generated in nine US cities. Inside Airbnb's uses the following formula to calculate guest nights⁶.

$$G = \sum_{i=1}^n \left(L_i * \frac{R_i}{t} \right)$$

Where: G = Guest nights

n = Number of listings

L = Length of stay

R= Number of reviews

t = Review rate (percent of guest who write reviews)

i = Listing number

The number of listings (N) and the number of reviews (R) are the only variables that are known with a high level of certainty. The review rate (t) or the percentage of guests who post a review of guest stay experience, is subject to a wide range of estimates. Airbnb's CEO and co-founder Brian Chesky said that “72% of guests leave a review for hosts.”⁷ The San Francisco Budget and Legislative Analysts' Office's suggested 30.5% review rates.⁸ Inside Airbnb, dataset assumes a review rate of 50% (the average of the two estimated rates). Inside

³ Gregory Feinstein, “Uber and Airbnb's Incredible Growth in 4 Charts,” VentureBeat, June 19, 2014, <http://venturebeat.com/2014/06/19/uber-and-airbnbs-incredible-growth-in-4-charts/>.

⁴ For example see, George Zervas, Davide Proserpio, John W. Byers, “The Rise of the Sharing Economy: Estimating the Impact of Airbnb on the Hotel Industry,” May 2015.

⁵ Murray Cox, Inside Airbnb, <http://insideairbnb.com/get-the-data.html>.

⁶ Inside Airbnb, About, “The Occupancy Model.”

⁷ Brian Chesky, (9/7/2012) What percent of Airbnb hosts leave reviews for their guests, Retrieved from: <http://www.quora.com/What-percent-of-Airbnb-hosts-leave-reviews-for-their-guests>.

⁸ Inside Airbnb, About, “The Occupancy Model.”

Airbnb also estimates the average length of guest stay (L). Reviewers occasionally reveal their length of stay, and some listings have minimum stay requirements. Where this information is not available, Inside Airbnb assumes a three-night length of stay.

Using Inside Airbnb data, HVS estimated Airbnb rental revenue by multiplying the number of guest stays times the average price per night. Inside Airbnb estimated the average price per night by scraping data on prices from the Airbnb website. To allow for tax exemptions that are common in most jurisdictions, we assumed 90% of this revenue would be taxable. The figure below summarizes data from nine U.S. cities.

ESTIMATED AIRBNB LODGING TAX LIABILITY

City	# of Listings	Avg Price/Night	Average Rental Nights per Listing	Est Airbnb Taxable Sales (\$ millions)
New York City, NY	27,469	\$170	109	\$458.1
Los Angeles, CA	15,724	\$174	87	\$214.2
San Francisco, CA*	5,425	\$205	125	\$125.1
Austin, TX	5,192	\$294	54	\$74.2
San Diego, CA*	3,530	\$214	80	\$54.4
Oakland, CA	2,614	\$201	141	\$66.7
Portland, OR	2,090	\$107	118	\$23.7
San Diego, CA	1,736	\$200	118	\$36.9
San Francisco, CA	1,155	\$128	85	\$11.3

Sources: Inside Airbnb and HVS

HVS compared estimates of Airbnb taxable sales to total the taxable room sales as reported in this 2014 Lodging Tax Report. The figure below shows the estimated share of Airbnb tax liability.

AIRBNB'S ESTIMATED SHARE OF LODGING TAX LIABILITY

City	Reported Tax Revenue	Estimated Tax Liability with Airbnb	Estimated Airbnb Tax Liability	Est Airbnb Share of Tax Liability
Los Angeles, CA	\$187.5	\$217.5	\$30.0	13.79%
Austin, TX	\$70.7	\$77.4	\$6.7	8.63%
Oakland, CA*	\$18.5	\$18.5	\$1.6	8.57%
New Orleans, LA	\$82.0	\$88.0	\$6.0	6.82%
New York City, NY	\$541.3	\$578.7	\$37.4	6.46%
San Francisco, CA*	\$310.1	\$310.1	\$17.5	5.65%
Portland, OR*	\$59.3	\$59.3	\$2.7	4.60%
Nashville, TN	\$59.7	\$62.4	\$2.7	4.37%
San Diego, CA*	\$202.3	\$202.3	\$6.0	2.97%

* Airbnb collects occupancy taxes on behalf of hosts in this city

The estimated Airbnb's share of total lodging tax contributions ranges from approximately 3% to nearly 14% of total taxable revenue. 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. 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. None-the-less it is clear that the sharing economy is posing new challenges to the traditional hotel market and governments that rely on 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, celebrates its 35th anniversary this year. Established in 1980, the company performs 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 35 offices and more than 450 professionals, HVS provides an unparalleled range of complementary services for the hospitality industry.

HVS.com

**Superior Results through Unrivalled Hospitality
Intelligence. Everywhere.**

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 over 20 years of experience in the public policy arena, 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 and has served as an analyst for HVS Convention, Sports, & Entertainment Facilities Consulting since 2013.

Madeleine Rees is pursuing a bachelor's degree in Social Policy and Mathematical Methods in the Social Sciences at Northwestern University. She served as an intern for the summer of 2015.

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
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
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.

Year	Rate	Collections
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 less 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
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
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
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
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 less 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
2014	9.25%	\$395,242,000
2013	9.25%	\$354,082,000
2012	9.25%	\$308,974,000
2011	9.25%	\$271,755,000
2010	8.25%	\$214,219,000
2009	7.25%	\$199,594,000
2008	7.25%	\$222,685,000
2007	7.25%	\$219,831,000
2006	7.25%	\$213,226,000
2005	7.25%	\$198,774,000
2004	7.25%	\$181,848,000
2003	7.25%	\$170,865,000

Idaho

Idaho levies a 6% statewide sales tax applied on hotels, plus an additional 2% Travel & Convention

Hotel/Motel Tax on hotel or motel occupants and campground users for less 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.

Year	Rate	Collections
2014	2.00%	\$8,112,343
2013	2.00%	\$7,501,871
2012	2.00%	\$7,084,790
2011	2.00%	\$6,665,722
2010	2.00%	\$6,276,456
2009	2.00%	\$6,862,000
2008	2.00%	\$7,378,675
2007	2.00%	\$6,908,518
2006	2.00%	\$6,290,575
2005	2.00%	\$5,704,999
2004	2.00%	\$5,315,084
2003	2.00%	\$5,044,435
2002	2.00%	\$4,912,981

Illinois

The Hotel Operators Occupation Tax is imposed on the occupation of renting, leasing, or letting rooms to persons for living quarters for periods of less 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
2014	5.64%	\$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 less 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
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
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 6.3% 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 is reduced to 6.15%.

Year	Rate	Collections
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
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
2014	7.00%	\$68,599,082
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

Year	Rate	Collections
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

Maine

Maine's sales tax applies to transient lodging rentals at the rate of 7%. For FY 2014, the rate has 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
2014	8.00%	\$64,974,160
2013	7.00%	\$54,243,980
2012	7.00%	\$51,228,450
2011	7.00%	\$47,908,371
2010	7.00%	\$46,058,656
2009	7.00%	\$42,520,513
2008	7.00%	\$45,592,183
2007	7.00%	\$45,505,922
2006	7.00%	\$41,654,046
2005	7.00%	\$39,325,762
2004	7.00%	\$36,643,761
2003	7.00%	\$36,208,291
2002	7.00%	\$35,862,799

Maryland

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

Massachusetts

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

Year	Rate	Collections
2014	5.70%	\$209,749,000
2013	5.70%	\$194,577,000
2012	5.70%	\$183,707,000
2011	5.70%	\$167,300,000
2010	5.70%	\$152,233,000
2009	5.70%	\$160,933,000
2008	5.70%	\$174,157,000
2007	5.70%	\$157,515,000
2006	5.70%	\$144,808,000
2005	5.70%	\$133,487,000
2004	5.70%	\$120,178,000
2003	5.70%	\$119,991,000
2002	5.70%	\$123,306,000

Michigan

Hotel room rentals are subject to the Michigan statewide 6% use tax. Local governments may impose their own hotel occupancy taxes.

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

Minnesota

The rental of a room or rooms for a temporary place to stay is subject to the state sales tax. Sales and use tax must be charged on lodging and related services furnished for a period of less 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
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
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
2014	4.23%	\$0
2013	4.23%	\$60,049,607
2012	4.23%	\$58,199,584
2011	4.23%	\$56,338,736
2010	4.23%	\$53,456,321
2009	4.23%	\$50,349,261
2008	4.23%	\$55,395,130
2007	4.23%	\$54,117,842
2006	4.23%	\$51,370,135
2005	4.23%	\$48,318,063
2004	4.23%	\$45,858,844
2003	4.23%	\$46,624,160
2002	4.23%	\$44,277,883
2001	4.23%	\$44,960,897

Montana

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

Year	Rate	Collections
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

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
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
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% for 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
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
2014	5.00%	\$86,975,867
2013	5.00%	\$92,179,102
2012	5.00%	\$85,182,162
2011	5.00%	\$78,238,345
2010	5.00%	\$72,808,464
2009	5.00%	\$74,261,839
2008	5.00%	\$86,285,708
2007	5.00%	\$84,194,930
2006	5.00%	\$78,949,297
2005	5.00%	\$78,023,679
2004	7.00%	\$85,198,185

New Mexico

Receipts from the rental of lodging in hotels, motels and facilities of the same nature are considered the sale of a license to use, and are subject to the 5.125% statewide gross receipts tax (a sales tax). Hotels are also subject to local sales and lodger's 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
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 has been reduced to 4.75% for FY 2012. Exemptions are provided for residents of 90+ days or schools, camps, and similar entities.

Year	Rate	Collections
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 less 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
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 less 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
2014	1.00%	\$14,831,363
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 of less 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
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
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 less than 6 bedrooms. The below data pertains to the state accommodations tax.

Year	Rate	Collections
2014	2.00%	\$56,090,912
2013	2.00%	\$50,910,208
2012	2.00%	\$50,778,183
2011	2.00%	\$44,429,416
2010	2.00%	\$39,794,989
2009	2.00%	\$41,847,565
2008	2.00%	\$45,409,248
2007	2.00%	\$42,751,190
2006	2.00%	\$40,355,781
2005	2.00%	\$36,774,136
2004	2.00%	\$34,728,812
2003	2.00%	\$33,443,210
2002	2.00%	\$32,103,360

South Dakota

The rentals of rooms or parking sites by lodging establishments or campgrounds to a transient guest for less 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.

Year	Rate	Collections
2014	1.50%	\$10,671,323
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

Tennessee

Charges for the use of rooms or accommodations furnished for less 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
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
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 less than 30 consecutive days. Sales tax collection estimated using reported taxable sales.

Year	Rate	Collections
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
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
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%	
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 for less than 30 days is subject to the Washington State 6.5% 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
2013	6.50%	\$169,000,901
2012	6.50%	\$157,114,763
2011	6.50%	\$146,449,613
2010	6.50%	\$137,444,863
2009	6.50%	\$129,322,140
2008	6.50%	\$136,756,688
2007	6.50%	\$134,894,829
2006	6.50%	\$122,473,985
2005	6.50%	\$110,746,125
2004	6.50%	\$99,255,624
2003	6.50%	\$99,380,193
2002	6.50%	\$97,711,942
2001	6.50%	\$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 less 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
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%	
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.

APPENDIX B – TAXABLE ROOM REVENUE 2014

ESTIMATED STATE TAXABLE ROOM REVENUE (\$ MILLIONS IN 2014 DOLLARS)

State	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
¹ Alabama	\$1,207.05	\$1,176.34	\$1,307.77	\$1,334.71	\$1,364.36	\$1,420.61
Arizona	\$2,336.32	\$2,116.74	\$2,146.23	\$2,223.96	\$2,257.09	\$2,334.37
² Arkansas	\$627.81	\$623.84	\$632.81	\$639.58	\$646.14	\$683.90
Colorado	\$2,595.90	\$2,371.51	\$2,572.45	\$2,780.93	\$2,877.24	\$3,088.25
³ Connecticut			\$895.54	\$694.76	\$704.34	\$704.90
Delaware	\$135.18	\$135.71	\$135.50	\$141.78	\$151.16	\$153.75
Georgia		\$4,924.50	\$5,308.38	\$5,362.89	\$5,632.38	\$5,975.05
Hawaii	\$3,102.97	\$2,829.25	\$3,182.44	\$3,537.26	\$3,933.71	\$4,279.06
Idaho	\$378.60	\$340.71	\$350.77	\$365.26	\$381.18	\$405.62
Illinois	\$3,580.77	\$3,094.51	\$3,392.23	\$3,596.61	\$3,773.99	\$4,120.00
Iowa	\$731.61	\$823.27	\$780.28	\$847.25	\$873.37	\$835.93
Kansas	\$472.51	\$428.69	\$548.36	\$596.64	\$604.79	\$637.17
Kentucky	\$953.23	\$888.90	\$941.86	\$955.93	\$995.91	\$1,037.35
Maine	\$670.29	\$714.35	\$720.30	\$754.60	\$787.48	\$812.18
Maryland	\$1,611.61	\$1,446.48	\$1,474.95	\$1,543.82	\$1,554.02	\$1,529.21
Massachusetts	\$3,115.53	\$2,899.55	\$3,089.02	\$3,323.19	\$3,469.01	\$3,679.81
¹ Michigan	\$1,147.61	\$1,170.71	\$1,192.77	\$1,280.29	\$1,299.07	
² Minnesota	\$1,675.13	\$1,755.10	\$1,813.51	\$1,830.52	\$1,939.31	\$1,908.35
Mississippi	\$692.98	\$646.13	\$685.57	\$676.85	\$702.63	\$858.23
² Missouri	\$1,315.01	\$1,373.63	\$1,403.40	\$1,420.36	\$1,444.35	\$1,543.29
Montana	\$466.31	\$456.96	\$510.57	\$557.75	\$577.34	\$598.64
² Nebraska	\$389.82	\$416.34	\$418.53	\$444.63	\$459.79	\$489.55
Nevada	\$2,004.27	\$3,026.67	\$3,373.19	\$3,705.99	\$3,718.61	
New Hampshire	\$426.76	\$448.61	\$463.14	\$479.79	\$493.43	\$532.78
New Jersey	\$1,638.92	\$1,580.91	\$1,646.83	\$1,756.64	\$1,873.49	\$1,739.52
⁴ New York	\$10,213.43	\$8,524.95	\$9,552.63	\$10,616.66	\$11,177.89	
North Carolina	\$2,981.44	\$2,614.39	\$3,079.80	\$3,325.39	\$3,431.14	\$3,599.89
² Oregon	\$1,211.23	\$1,257.77	\$1,270.13	\$1,336.53	\$1,374.74	\$1,533.36
Pennsylvania	\$2,875.84	\$2,751.84	\$2,981.58	\$3,113.94	\$3,183.03	\$3,268.12
Rhode Island	\$542.14	\$442.03	\$409.21	\$547.25	\$436.06	
South Carolina	\$2,308.88	\$2,160.20	\$2,337.98	\$2,617.89	\$2,586.80	\$2,931.26
South Dakota	\$633.57	\$608.68	\$664.73	\$656.09	\$685.34	\$711.42
Tennessee	\$2,305.53	\$2,139.89	\$2,166.96	\$2,369.61	\$2,386.72	\$2,503.25
⁵ Texas	\$6,318.21	\$5,985.81	\$6,118.15	\$6,898.30	\$7,623.85	\$8,168.52
Utah	\$997.89	\$1,097.92	\$1,216.36	\$1,282.19	\$1,344.25	\$1,405.65
Vermont	\$380.47	\$370.61	\$391.10	\$396.56	\$426.10	\$448.51
² Virginia	\$3,094.37	\$3,079.86	\$3,144.45	\$3,199.44	\$3,144.02	\$3,234.00
² Washington	\$2,195.44	\$2,295.68	\$2,371.23	\$2,492.34	\$2,643.74	\$2,872.43
² Wisconsin	\$1,560.65	\$1,620.50	\$1,671.70	\$1,718.85	\$1,747.90	\$1,839.18
Average	\$1,862.03	\$1,858.93	\$1,925.01	\$2,053.72	\$2,135.64	\$2,017.21
Median	\$1,315.01	\$1,410.05	\$1,355.58	\$1,378.44	\$1,409.54	\$1,531.29
⁶ Total	\$52,429.29	\$49,832.24	\$52,742.61	\$56,214.11	\$58,645.26	\$61,958.30
Percent Change	-7.82%	-4.95%	5.84%	6.58%	4.32%	5.65%

¹ Fiscal year ended September 30

² Calendar Year

³ Gross Receipts attributable to room occupancy given for FY 2008-2011

⁴ Fiscal year beginning March 1

⁵ Fiscal year ended August 31

⁶ Total taxable room revenue and percent change reflect only those states for which 7 years of revenue data is available

ESTIMATED CITY TAXABLE ROOM REVENUE* (\$ MILLIONS IN 2014 DOLLARS)

City	ST	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Notes
Akron	OH							
Albuquerque	NM	\$225.34	\$217.02	\$213.05	\$207.89	\$210.45	\$215.80	
Amarillo	TX	\$66.72	\$68.24	\$71.91	\$73.68	\$82.62	\$84.82	
Anaheim	CA	\$588.92	\$558.31	\$579.58	\$621.25	\$697.37	\$734.23	
¹ Anchorage	AK	\$168.49	\$177.68	\$186.70	\$182.91	\$180.27	\$208.35	
² Arlington	TX	\$76.14	\$80.89	\$92.25	\$90.04	\$96.12	\$104.50	
Atlanta	GA	\$622.86	\$599.90	\$645.44	\$625.95	\$691.27	\$725.18	
¹ Augusta	GA	\$70.62	\$71.83	\$76.88	\$79.49	\$81.94	\$92.90	
¹ Aurora	CO	\$53.61	\$56.16	\$59.47	\$65.11	\$70.17	\$82.16	
¹ Aurora	IL	\$13.75	\$14.23	\$15.32	\$15.93	\$15.86	\$16.82	
² Austin	TX	\$487.05	\$492.41	\$564.42	\$589.71	\$697.23	\$785.54	
Bakersfield	CA	\$65.70	\$58.75	\$60.09	\$67.26	\$70.07	\$73.55	
Baltimore	MD	\$303.97	\$275.58	\$300.78	\$278.04	\$284.25	\$299.97	
¹ Baton Rouge	LA	\$53.85	\$53.10	\$54.31	\$61.69	\$55.92	\$55.28	Combined City-Parish revenue
Birmingham	AL	\$85.30	\$81.61	\$39.60	\$51.89	\$49.88	\$55.88	
² Boise	ID	\$82.87	\$71.61	\$74.47	\$87.79	\$90.76	\$95.87	
Boston	MA	\$1,004.11	\$842.02	\$942.37	\$1,103.27	\$1,118.98	\$1,185.48	See note below
² Brownsville	TX	\$20.90	\$21.55	\$18.02	\$19.95	\$18.87	\$21.99	
Buffalo	NY		\$286.55	\$300.19	\$304.57	\$330.31		
Cape Coral	FL	\$491.04	\$492.47	\$495.79	\$539.53	\$571.51	\$647.15	
Chandler	AZ	\$63.65	\$60.34	\$71.63	\$80.21	\$80.21	\$85.27	
Charlotte	NC	\$372.92	\$352.83	\$387.41	\$420.05	\$482.24	\$501.09	Mecklenburg County
Chattanooga	TN	\$107.42	\$110.16	\$124.89	\$128.93	\$127.14	\$134.12	
Chesapeake	VA	\$64.30	\$66.92	\$70.66	\$71.60	\$63.78	\$65.35	
¹ Chicago	IL	\$1,544.38	\$1,630.87	\$1,756.35	\$1,582.40	\$1,636.35	\$1,842.33	
Chula Vista	CA	\$25.41	\$22.11	\$21.67	\$23.67	\$25.11	\$26.33	
¹ Cincinnati	OH	\$51.97	\$87.97	\$96.40	\$96.64	\$48.98	\$108.63	
¹ Cleveland	OH	\$136.26	\$137.84	\$142.33	\$153.77	\$160.39	\$171.37	
¹ Colorado Springs	CO	\$173.93	\$179.15	\$186.55	\$181.77	\$184.08	\$200.61	
Columbus	GA	\$59.04	\$64.46	\$69.67	\$64.88	\$63.94	\$74.04	
Columbus	OH	\$275.38	\$293.39	\$310.10	\$332.68	\$327.88	\$362.88	
Corpus Christi	TX	\$124.17	\$119.66	\$125.38	\$138.07	\$148.76	\$189.63	
² Dallas	TX	\$661.60	\$653.17	\$676.11	\$589.90	\$655.93	\$719.63	
¹ Denver	CO	\$451.47	\$496.24	\$544.53	\$555.90	\$600.11	\$703.06	
Des Moines	IA	\$58.65	\$57.40	\$58.48	\$64.32	\$69.08	\$72.94	
² Detroit	MI	\$188.57	\$187.35	\$201.22			\$362.65	
Durham	NC	\$40.67	\$34.97	\$37.12	\$38.61	\$41.27	\$43.21	Durham County
³ El Paso	TX	\$125.23	\$129.68	\$128.80	\$129.22	\$97.32	\$100.33	
Fayetteville	NC	\$18.45	\$18.12	\$20.81	\$20.45	\$21.59	\$20.88	Cumberland County
Fontana	CA	\$5.46	\$6.34	\$7.55	\$7.19	\$7.46	\$8.80	
² Fort Lauderdale	FL	\$792.17	\$759.37	\$804.93	\$872.35	\$926.08	\$1,012.01	
Fort Wayne	IN	\$52.06	\$39.15	\$56.25	\$57.87	\$61.05	\$58.40	Broward County
² Fort Worth	TX	\$191.37	\$211.72	\$224.30	\$223.38	\$225.07	\$264.48	Allen County
Fremont	CA	\$31.61	\$31.13	\$36.58	\$42.61	\$49.51	\$61.55	
Fresno	CA	\$91.28	\$77.34	\$74.11	\$78.09	\$77.93	\$83.49	
Garden Grove	CA	\$95.56	\$85.15	\$94.69	\$87.61	\$101.26	\$113.40	
² Garland	TX	\$7.62	\$8.73	\$10.33	\$11.40	\$11.98	\$12.81	
Gilbert	AZ			\$51.90	\$56.20	\$12.78	\$16.26	
Glendale	AZ							
Glendale	CA	\$26.27	\$29.20	\$32.05	\$34.73	\$36.03	\$35.00	

Note: Boston revenue estimated with DOR collections per percentage point; prorated for mid-FY2011 rate increase (4% to 6%)

¹ Calendar Year

² Fiscal Year ended September 30

³ Fiscal year ended August 31

* The source of revenue was considered in selecting an appropriate rate for the calculation.

ESTIMATED CITY TAXABLE ROOM REVENUE (\$2014 MILLIONS) – CONTINUED

City	ST	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Notes
² Grand Prairie	TX	\$19.42	\$15.33	\$16.58	\$16.59	\$18.49	\$19.40	
¹ Grand Rapids	MI	\$103.39	\$106.92	\$122.16	\$136.06	\$134.10	\$153.20	Kent County
Greensboro	NC	\$101.54	\$96.20	\$99.60	\$103.17	\$112.21	\$115.88	
Henderson	NV	\$27.93	\$32.93	\$29.18	\$34.60	\$35.82	\$38.62	Estimated with 7% rate
² Hialeah	FL	\$1,214.06	\$1,199.16	\$1,352.55	\$1,512.78	\$1,631.07	\$1,746.34	Miami-Dade County
Honolulu	HI							
Houston	TX	\$983.40	\$851.74	\$926.20	\$1,010.82	\$1,108.04	\$1,287.41	
² Huntington Beach	CA	\$59.77	\$63.18	\$68.10	\$74.28	\$77.54	\$84.40	
² Huntsville	AL	\$104.68	\$105.07	\$107.78	\$105.34	\$103.82	\$104.33	
Indianapolis	IN	\$395.68	\$281.15	\$387.25	\$446.85	\$439.80	\$453.79	Marion County
Irvine	CA	\$107.15	\$98.63	\$109.11	\$109.41	\$142.98	\$145.80	
² Irving	TX	\$241.12	\$190.49	\$210.85	\$216.98	\$235.64	\$255.31	
Jackson	MS				\$144.46	\$145.16	\$161.47	
² Jacksonville	FL	\$270.70	\$248.33	\$251.57	\$263.31	\$272.84	\$290.49	Duval County
¹ Jersey City	NJ	\$75.30	\$77.47	\$104.63	\$108.76	\$119.32	\$116.11	FY 2008-10; CY 2011-12
Kansas City	MO	\$265.06	\$229.42	\$238.60	\$237.15	\$256.84	\$270.88	
Knoxville	TN	\$109.04	\$105.33	\$109.16	\$114.68	\$110.27	\$110.51	
² Laredo	TX	\$42.85	\$47.89	\$61.91	\$62.29	\$61.25	\$61.75	
Las Vegas	NV	\$53.03	\$44.88	\$45.50	\$50.27	\$50.78	\$57.49	Assumes 7% city allocation
Lexington	KY							
Lincoln	NE					\$646.24	\$645.77	
Little Rock	AR							
² Long Beach	CA	\$135.52	\$138.19	\$155.18	\$152.60	\$164.72	\$177.21	
Los Angeles	CA	\$1,074.50	\$918.94	\$1,013.33	\$1,117.44	\$1,328.06	\$1,339.50	
Louisville	KY	\$287.60	\$264.70	\$264.43	\$281.77	\$294.83	\$316.29	Jefferson County
² Lubbock	TX	\$65.88	\$65.74	\$73.08	\$76.74	\$89.25	\$89.32	
¹ Madison	WI	\$92.15	\$100.58	\$108.25	\$116.41	\$123.06	\$133.06	
Memphis	TN	\$249.64	\$256.54	\$218.97	\$274.40	\$250.41	\$248.41	
Mesa	AZ	\$66.49	\$57.20	\$45.22	\$41.63	\$38.68	\$38.38	
² Miami	FL	\$1,214.06	\$1,199.16	\$1,352.55	\$1,512.78	\$1,631.07	\$1,746.34	Miami-Dade County
¹ Milwaukee	WI	\$119.37	\$144.34	\$149.42	\$154.40	\$165.44	\$176.35	
¹ Minneapolis	MN	\$238.39	\$239.47	\$252.59	\$252.65	\$261.28	\$243.33	
² Mobile	AL	\$66.14	\$81.97	\$66.99	\$64.49	\$65.84	\$67.36	
Modesto	CA	\$22.73	\$17.62	\$19.18	\$20.27	\$21.28	\$20.89	
² Montgomery	AL	\$68.41	\$71.25	\$68.98	\$73.52	\$74.33	\$81.20	
Moreno Valley	CA	\$6.87	\$7.27	\$9.11	\$9.63	\$10.57	\$12.39	
Nashville	TN	\$713.40	\$682.40	\$680.25	\$809.32	\$854.61	\$994.18	
New Orleans	LA			\$308.01	\$387.96	\$351.75	\$335.04	
New York	NY	\$6,448.81	\$6,821.24	\$7,738.47	\$8,538.88	\$8,862.18	\$9,213.49	Includes fees; not MCTD tax
Newark	NJ	\$94.71	\$83.16	\$100.33	\$96.82	\$102.98	\$104.41	
Newport News	VA	\$46.06	\$42.98	\$43.00	\$43.88	\$40.76	\$39.73	
Norfolk	VA	\$107.48	\$96.76	\$85.67	\$110.38	\$102.56	\$97.56	
North Las Vegas	NV	\$4.74	\$5.12	\$4.99	\$5.28	\$5.21	\$5.48	Estimated with 7% rate
Oakland	CA	\$106.32	\$78.21	\$93.85	\$101.80	\$114.91	\$131.91	
Oceanside	CA	\$42.92	\$34.57	\$35.00	\$39.36	\$43.08	\$47.07	
Oklahoma City	OK	\$9.12	\$8.26	\$9.02	\$9.17	\$9.84	\$10.04	
¹ Omaha	NE	\$91.57	\$129.03	\$130.82	\$141.40	\$146.98	\$153.01	
Ontario	CA	\$87.97	\$77.60	\$78.73	\$80.29	\$84.16	\$90.33	
² Orlando	FL	\$2,678.59	\$2,574.56	\$2,879.22	\$3,120.30	\$3,108.68	\$3,265.24	Orange County
¹ Overland Park	KS	\$83.15	\$81.24	\$87.14	\$89.05	\$95.33	\$104.41	

¹ Calendar Year² Fiscal Year ended September 30

ESTIMATED CITY TAXABLE ROOM REVENUE (\$ MILLIONS) – CONTINUED

City	ST	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Notes
Oxnard	CA	\$36.73	\$33.23	\$34.75	\$35.09	\$38.89	\$42.39	
² Pembroke Pines	FL	\$792.17	\$759.37	\$804.93	\$872.35	\$926.08	\$1,012.01	Broward County
Peoria	IL			\$139.03	\$151.26	\$151.99	\$151.74	
Philadelphia	PA	\$581.04	\$529.83	\$541.73	\$591.15	\$620.17	\$620.66	Collection data
Phoenix	AZ	\$671.42	\$583.39	\$596.19	\$628.69	\$643.59	\$688.06	
¹ Pittsburgh	PA	\$351.55	\$381.97	\$416.99	\$429.67	\$438.12	\$451.91	Allegheny County
² Plano	TX	\$62.30	\$63.57	\$71.00	\$68.78	\$73.97	\$85.50	
² Port St. Lucie	FL	\$46.79	\$42.30	\$48.88	\$53.04	\$53.50	\$59.09	St. Lucie County
Portland	OR	\$433.51	\$298.77	\$335.78	\$440.47	\$486.89	\$584.38	
Providence	RI							
Raleigh	NC	\$248.00	\$234.81	\$262.14	\$278.81	\$288.52	\$320.22	Wake County
Rancho Cucamonga	CA	\$18.70	\$17.23	\$19.23	\$19.88	\$20.90	\$25.55	
Reno	NV		\$377.23	\$356.89	\$344.05	\$368.77	\$369.16	Estimated with 6% rate
Richmond	VA	\$74.02	\$65.00	\$60.83	\$73.28	\$76.45	\$74.68	
Riverside	CA	\$29.16	\$24.56	\$26.14	\$28.08	\$29.79	\$34.91	
¹ Rochester	NY	\$118.25	\$116.16	\$111.45	\$108.83	\$107.26	\$106.11	Monroe County
Sacramento	CA	\$151.05	\$128.77	\$135.09	\$135.60	\$140.20	\$149.53	
¹ Saint Paul	MN	\$100.30	\$97.77	\$103.88	\$102.39	\$109.28		
Salt Lake City	UT				\$242.33	\$256.29	\$264.57	Salt Lake County
² San Antonio	TX	\$720.94	\$720.57	\$736.34	\$778.34	\$821.67	\$856.27	
San Bernardino	CA	\$27.78	\$24.12	\$26.39	\$22.86	\$29.69		
San Diego	CA	\$1,432.63	\$1,324.65	\$1,400.94	\$1,461.18	\$1,543.63	\$1,623.57	
San Francisco	CA	\$1,690.36	\$1,448.97	\$1,578.38	\$1,764.42	\$1,733.25	\$2,214.66	
San Jose	CA	\$212.54	\$187.28	\$190.51	\$231.49	\$256.68	\$296.85	
Santa Ana	CA	\$61.68	\$55.77	\$57.12	\$65.84	\$69.20	\$77.45	
Santa Clarita	CA	\$24.95	\$22.27	\$22.17	\$24.55	\$25.98	\$27.82	
Santa Rosa	CA	\$42.42	\$34.54	\$37.22	\$41.86	\$43.61	\$54.33	
Scottsdale	AZ	\$459.28	\$429.09	\$422.47	\$433.57	\$447.67	\$488.12	
¹ Seattle	WA	\$779.64	\$788.02	\$727.83	\$776.55	\$827.10	\$911.55	King County
¹ Shreveport	LA	\$103.92	\$160.32	\$128.86	\$110.79	\$89.55	\$100.57	
Sioux Falls	SD	\$72.71	\$72.29	\$75.09	\$78.68	\$85.73	\$87.32	
¹ Spokane	WA	\$75.12	\$76.86	\$71.91	\$86.48	\$119.77	\$121.45	
Springfield	MO	\$79.32	\$72.72	\$74.55	\$79.09	\$78.69	\$82.04	
St. Louis	MO	\$205.25	\$194.18	\$192.96	\$216.97	\$105.72	\$114.22	
² St. Petersburg	FL	\$525.38	\$494.08	\$502.94	\$564.30	\$610.84	\$676.05	Pinellas County
Stockton	CA	\$27.06	\$23.75	\$23.66	\$24.91	\$25.47	\$26.00	
¹ Tacoma	WA	\$173.15	\$168.40	\$156.98	\$150.21	\$161.72	\$60.32	
Tallahassee	FL	\$84.74	\$77.85	\$81.22	\$83.85	\$86.91	\$92.08	Leon County
² Tampa	FL	\$420.13	\$371.96	\$360.63	\$418.70	\$445.96	\$451.49	Hillsborough County
Tempe	AZ	\$136.40	\$120.45	\$118.51	\$127.84	\$125.99	\$135.53	
¹ Toledo	OH	\$45.90	\$48.71	\$51.37	\$52.73	\$50.81	\$53.48	Lucas County
Tucson	AZ	\$202.08	\$211.56	\$219.69	\$213.29	\$206.93	\$204.85	
Tulsa	OK	\$139.63	\$126.39	\$119.62	\$126.21	\$135.69	\$141.00	
¹ Vancouver	WA	\$60.84	\$63.93	\$66.33		\$68.38	\$59.62	
Virginia Beach	VA	\$313.59	\$311.03	\$321.01	\$330.27	\$325.50	\$328.16	
² Washington	DC	\$1,554.76			\$1,575.10	\$1,575.49		
¹ Wichita	KS	\$110.62	\$102.95	\$105.96	\$104.83	\$108.40	\$112.57	
¹ Winston-Salem	NC	\$8.57	\$7.90	\$8.49	\$9.32	\$9.45	\$10.32	Forsyth County
Worcester	MA		\$25.73	\$31.35	\$33.32	\$32.86	\$33.42	
Yonkers	NY	\$151.51	\$171.94	\$181.37	\$182.11	\$179.75	\$186.06	

¹ Calendar Year² Fiscal Year ended September 30