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2025 HVS LODGING TAX REPORT - USA

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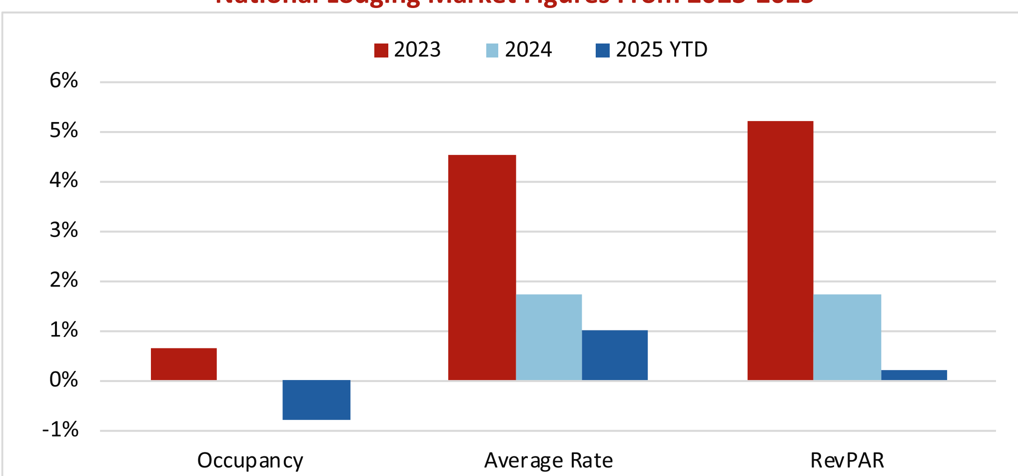
This fifteenth annual Lodging Tax Study presents data on city, state, and special district lodging and sales taxes imposed on lodging sales. We provide historical data on tax rates and collection and distribution of revenue from lodging taxes levied in all 50 States and the 150 largest US cities. Our analysis of 25 major U.S. hotel markets shows room revenue growth slowing through 2024 and leveling off through the first eight months of 2025, reflecting weakening travel demand across key markets.

Lodging Industry Overview

Since room sales generate lodging tax revenues, an overview of hotel market trends provides insight into the industry's current and future fiscal impacts. As documented in our 2024 HVS Lodging Tax Study, the national lodging market has experienced recent growth in average daily room rates and revenue per available room. However, occupancy levels have remained relatively flat. The Average Daily Room Rate ("ADR") represents the average revenue earned for each room rented in a hotel. Revenue per available room ("RevPAR"), the product of ADR and occupancy rate, is a standard industry metric that combines the effects of occupancy and room rates on overall revenue performance. ADR and RevPAR increased in 2024 but has seen slower growth through the first eight months of 2025 compared to the same period in 2024. The figure below compares year-over-year growth in the national lodging market from 2023 through August 2025.

National Lodging Market Figures From 2023-2025

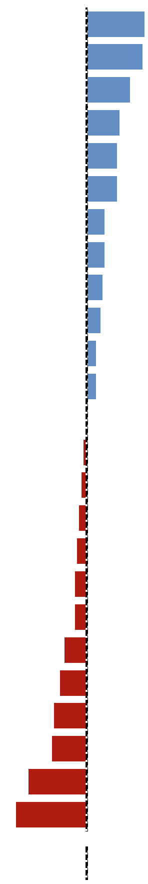


Source: STR Global

Occupancy levels have declined in early 2025 compared to the same period in 2024, with ADR growth also slowing due to reduced leisure travel and greater consumer price sensitivity. Preliminary 2025 data through August suggests minimal RevPAR growth, reflecting weaker travel sentiment across many markets, particularly among international travelers, despite modest gains in ADR. The figure below illustrates year-over-year RevPAR trends for the top 25 major U.S. markets.

Top 25 US Lodging Markets
Year-Over-Year Growth of RevPAR

Market	2023	2024	2025 YTD
San Francisco-San Mateo, CA	8%	-5%	9%
St. Louis, MO - IL	5%	0%	8%
Tampa-St. Petersburg, FL	1%	5%	7%
Orlando, FL	3%	-1%	5%
New York, NY	18%	9%	5%
Chicago, IL	7%	8%	4%
Miami, FL	-7%	3%	3%
Philadelphia, PA	6%	4%	3%
New Orleans, LA	-7%	7%	2%
Anaheim-Santa Ana, CA	7%	-1%	2%
Los Angeles-Long Beach, CA	3%	-1%	1%
Atlanta, GA	6%	-2%	1%
Detroit, MI	8%	2%	0%
Washington, DC-MD-VA	19%	5%	0%
San Diego, CA	4%	2%	-1%
Minneapolis-St. Paul, MN	10%	6%	-1%
Dallas, TX	9%	1%	-1%
Seattle, WA	8%	7%	-2%
Boston, MA	14%	6%	-2%
Oahu Island, HI	11%	1%	-3%
Phoenix, AZ	8%	-1%	-4%
Nashville, TN	7%	-5%	-5%
Denver, CO	8%	-2%	-5%
Houston, TX	12%	15%	-9%
Las Vegas, NV	19%	1%	-11%
Top 25 Markets	**8%**	**3%**	**0%**



Source: STR Global

The strength of RevPAR growth varies widely across major U.S. markets. Since 2023, most markets have experienced gains, although Las Vegas and Houston saw notable declines in early 2025 compared to the same period in 2024. In contrast, San Francisco, Orlando, and Tampa recorded some of the strongest growth in early 2025, driven by warm-weather demand and a steady calendar of large-scale events. Markets such as Washington, D.C., New York, and Chicago—each supported by strong convention business and diverse visitation drivers—posted some of the most robust growth in 2024. Convention and group demand have remained resilient, with many destinations reporting solid attendance and healthy booking activity through 2025. Overall, however, year-to-date data indicate that national RevPAR growth is slowing significantly and may stagnate in 2025.

Higher operating costs and unfavorable credit market conditions continue to slow the development of new lodging supply. With lower RevPAR growth and limited new supply, lodging tax revenue growth is likely to slow in most lodging markets in 2025 and 2026.

Economic Uncertainty

This report was prepared during a period of significant uncertainty, marked by multiple changes in U.S. policies that have impacted both the domestic. and global economies. Any subsequent change to these perspectives or information could affect the future growth of lodging tax revenues.

In March and April 2025, the U.S. markets exhibited a notable degree of volatility, primarily due to the policies of the current U.S. administration. Since May, markets have recovered and moved to new highs, primarily driven by investments in AI and related technology infrastructure. Renewed announcements surrounding tariffs and litigation over the legality of the tariffs have created widespread uncertainty surrounding how the U.S. and global economies may respond. Areas of concern include additional or new supply-chain issues, which, combined with inflation, would further increase the cost of doing business and continue to impact the pipeline for new development. The federal government shutdown (which is ongoing as of this writing), federal government layoffs, and the potential for private-sector cutbacks could also affect domestic travel, including both transient and group activity. Moreover, the implementation of the U.S. government's immigration and visa policies may result in a shortage of hospitality workers.

Geopolitical concerns have influenced global travel to the US. Tourism Economics has forecast an 8.2% decline in international overnight arrivals to the US in 2025. Cities with heavy reliance on Canadian travel are most affected, as inbound travel from Canada has declined by 25% as of July 2025[1].

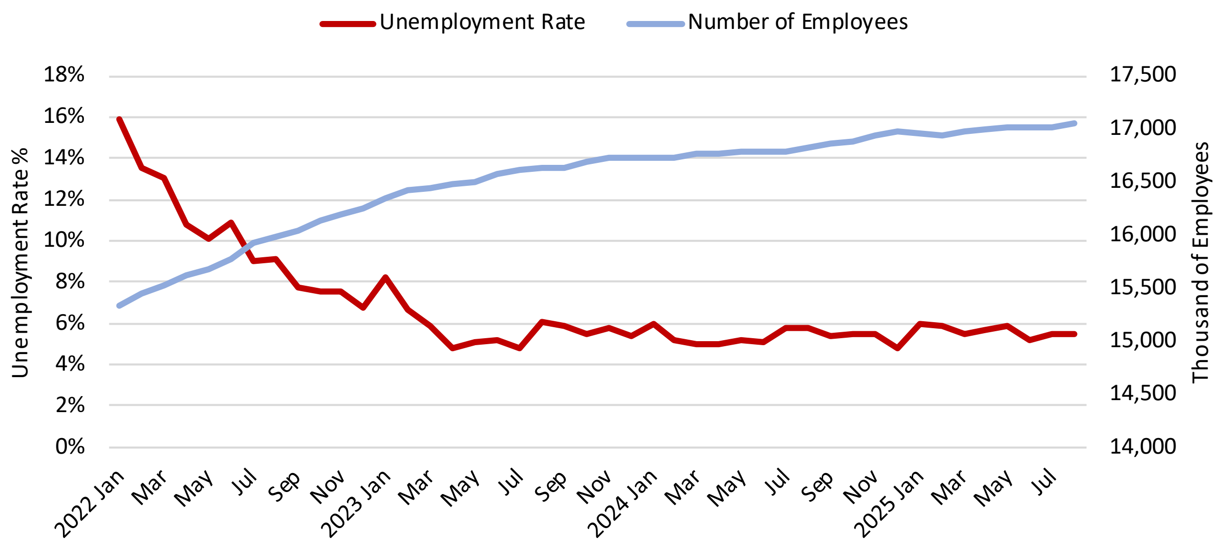
Until more clarity emerges, the near-term outlook remains uncertain due to the factors mentioned above. The possibility of increased inflation, rising unemployment, and a recession remains a topic of concern. Slower growth and lower levels of new job creation are considered the most likely outcomes. Over the long term, the hospitality industry has proven to be extraordinarily resilient following past "shock" events and downturns such as 9/11, the Great Recession, and the COVID-19 pandemic. Despite temporary declines, the industry's performance has consistently recovered and continued to grow. Thus, we are confident the industry will prove to be similarly resilient following the current period of uncertainty.

Labor Force

Employment in the hospitality and leisure sector has steadily expanded in recent years, reaching stable unemployment levels by 2023 and continuing through 2025. The graph below compares the number of employees in hospitality with the unemployment rate.

[1] "US Inbound Travel's Continued Decline Amid Sentiment Challenges" *Tourism Economics*, https://www.tourismeconomics.com/press/latest-research/us-inbound-travels-continued-decline-amid-sentiment-challenges/.

Hospitality and Leisure Sector Employment (Total US)



Source: Bureau of Labor Statistics

Employment in the hospitality and leisure sector has shown steady growth in recent years, and unemployment has remained below 6% through 2025. However, the total number of employees in the sector has begun to stagnate.

Imposition of Lodging Taxes

Lodging taxes are typically ad valorem taxes (levied as a percentage of value) on short-term[2] overnight stays at hotels, motels, bed-and-breakfasts, and other lodging accommodations. Lodging taxes levied by state and local governments share common characteristics but are known by various names, including hotel occupancy tax, hotel-motel tax, room tax, bed tax, transient occupancy tax, tourism improvement tax, and others. States authorize the imposition of lodging taxes, except in home rule cities.[3] States may tax lodging as a part of a general sales and use tax, a specific lodging tax, or both. For most lodging taxes, state legislation defines the tax base, determines who is exempt from the lodging tax, and establishes collection procedures. State, county, and local governments also impose lodging taxes, which may distribute tax revenues to their general, special revenue, or debt service funds. In many cities, state and municipal governments have formed special districts to levy additional lodging taxes on hotels within a defined geographic area. Different districts within a city may have varying rates of lodging taxes. Certain state and local governments also impose excise taxes on lodging at a fixed amount per unit of sale, such as a $1.00 per-room-night fee for furnishing a hotel room.

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

While the tax's legal incidence may fall on the consumer, the economic burden of the lodging tax is shared by both lodging providers and their guests. A lodging tax raises the price of lodging accommodations.

[2]Typically defined in ordinances as being fewer than thirty days.
[3] Home rule cities are cities that have their own taxing authority, have adopted home rule charter for their self-governance, and are not limited to exercising only those powers that the state expressly grants to them.

Depending on the elasticity of the supply and demand for lodging, the hotel manager may be unable to increase its room rates enough to compensate for paying 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 does not 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 the construction of convention centers. For hotel owners, tourist-oriented public facilities and advertising serve as drivers of room demand. All 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 generated by convention centers. By imposing lodging taxes, those who benefit pay for advertising, marketing, and sales efforts funded by lodging tax revenue.

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

Since the 1970s, 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 collect some form of taxation on hotel room revenue. In small suburban cities and major tourist destinations, lodging taxes have become a significant source of funding for economic development initiatives. This study aims to survey hotel tax implementation nationwide, providing information for those seeking to compare the structure and revenue capacity of lodging taxes across diverse markets.

Revenues from Lodging Taxes

While a relatively small share of revenue for state and local governments, lodging tax revenues have a significant impact on the tourism economy. Lodging taxes support tourism marketing, the repayment of debt for tourism-related projects, and general fund purposes. Most destination marketing organizations rely primarily on lodging taxes to support their operations, which were decimated during the pandemic. Lodging tax revenues are pledged to support roughly $1.3 billion in outstanding municipal debt.[4]

Before the onset of the crisis, during the fiscal year 2019, the 25 major US markets generated approximately $3.6 billion in lodging tax revenue, as shown in the figure below.

[4] Hazinski and Marlow, *Local Lodging Taxes During and After the Pandemic*, Municipal Finance Journal, Spring 2023, Vol. 44, No. 1.

Lodging Tax Revenues in 25 U.S. Markets

City	$ Millions for Fiscal Years*					
	2019	2020	2021	2022	2023	2024
New York City	$634.0	$481.7	$106.4	$354.7	$662.2	$725.1
Los Angeles-Long Beach	387.1	281.6	135.4	304.4	399.3	287.1
Orlando**	282.5	206.8	136.3	316.8	360.4	362.2
Washington D.C.	250.0***	142.5	107.9	247.4	350.3	396.1
San Diego	250.9	181.2	129.5	259.2	312.4	308.2
San Francisco-San Mateo	408.3	281.0	37.7	174.6	279.0	283.0
Anaheim-Santa Ana	171.4	130.5	34.1	184.6	234.8	257.1
Tampa-St Petersburg**	96.6	84.8	94.9	149.4	162.6	171.0
Nashville	107.6	80.7	53.1	134.7	159.8	158.0
Denver	134.0	47.1	90.7	138.3	138.3	138.3
Boston	100.6	99.3	15.6	75.5	129.3	144.6
Dallas	67.8	41.6	40.4	70.4	103.6	109.4
Atlanta	77.1	79.2	85.8	91.6	58.2	103.5
Seattle	92.4	21.3	45.8	77.7	83.4	93.5
Houston	86.1	67.3	67.3	47.4	82.5	104.9
Philadelphia	73.2	52.8	24.7	59.0	77.4	79.9
Phoenix	52.0	43.0	31.9	62.2	75.2	73.2
Norfolk-Virginia Beach	48.9	42.9	47.4	62.7	67.9	68.4
Oahu Island**	45.4	37.9	56.1	63.0	54.4	55.1
Miami-Hialeah**	47.5	40.1	29.7	44.7	47.9	49.3
Chicago	133.7	25.7	65.5	119.6	134.7	148.2
Detroit	28.0	15.2	9.7	23.4	28.0	28.3
New Orleans	22.3	7.6	14.2	24.4	25.0	27.3
St. Louis	9.5	9.1	3.3	9.1	11.8	11.1
Minneapolis-St. Paul**	12.7	4.1	6.3	9.9	10.8	11.4
Total	**$3,624**	**$2,505**	**$1,470**	**$3,105**	**$4,049**	**$4,194**

*The period of the fiscal years varies among the top 25 US markets, beginning on either first day of January, July, or October.

**2024 Revenue estimated based on change in RevPAR.

***HVS estimate

Sources: Financial Statements of the Respective Governments

In total, these markets experienced a decline in revenue to approximately $2.5 billion in fiscal year 2020, reflecting the early impact of the pandemic. Revenue declined to approximately $1.5 billion in fiscal year 2021, reflecting a full year of the pandemic's negative impacts. In fiscal year 2022, revenue increased to $3.1 billion, reflecting a full year of pandemic recovery. Revenue increased to $4 billion in fiscal year 2023, which surpasses pre-pandemic levels. The 2023 data reflects a typical two-month delay between when the consumer pays the tax and when revenues are available to local governments. In fiscal year 2024, revenue increased only slightly to $4.1 billion, indicating that revenue growth has stabilized post-pandemic.

Changes in Lodging Tax Rates

County and local governments enacted several rate changes that took effect during or immediately following fiscal year 2024. Recent changes in lodging taxes in cities include the following:

Recent Changes in Tax Rates

Location	Effective Date	Description of Change
County Rate Changes		
Milwaukee, WI	1-Jan-24	County sales tax increase by 0.4%
City Rate Changes		
Overland Park, KS	1-Apr-24	3/8 cent sales tax increase
Milwaukee, WI	1-Jan-24	city sales tax increase by 2%
Augusta, GA	1-Apr-24	Sales tax increase by 0.5% to fund James
Minneapolis, MN	1-Oct-23	New Metro Area Tax for Housing (0.25%) and Transportation (0.75%)
Saint Paul, MN	1-Oct-23	New Metro Area Tax for Housing (0.25%) and Transportation (0.75%)
Kansas City, MO	1-Aug-23	The "Arena Fee" increased from $1.50 to $3.00 per room daily charge
Seattle, WA	1-Jan-24	District tax changed to 2.3% of occupied room rate, eliminating the $4 room fee

Source: Respective Jurisdictions

In addition to the 2024 county and local rate changes, we anticipate the following changes for fiscal year 2025.

Projected Changes for Fiscal Year 2025

Location	Effective Date	Description of Change
County Rate Changes		
Kent County, MI	1-Jan-25	Lodging tax increase from 5% to 8%
Franklin County, OH	1-Apr-25	Sales tax increase by 0.5%
City Rate Changes		
Mobile, AL	11-Mar-25	Lodging tax increase by 2%
Detroit, MI	1-Jan-25	Hotel tax increase to 3.5%
Knoxville, TN	1-Jan-25	Lodging tax increased from 3% to 4%
Memphis, TN	8-Apr-25	Lodging tax increased from 3.5% to 4%
Phoenix, AZ	1-Jul-25	0.5% bed tax increase
Gilbert, AZ	1-Jan-25	Sales tax increase to 2% and lodging tax increase to 5%
Huntington Beach, CA	1-Jul-24	TBID increase to 6%
Rancho Cucamonga, CA	5-Nov-24	Voters approved 2% TOT increase from 10 to 12%
San Diego, CA	1-May-25	TOT increase at three different rates depending on proximity to the convention center. The highest total rate is 13.75%
Santa Rosa, CA	1-Jan-25	TOT increase to 11% effective
Augusta, GA	1-Jul-25	Hotel Motel Tax rate increase from 6% to 8%
Yonkers, NY	1-Aug-24	Room Occupancy Tax increased to 5.875%
New York, NY	1-Mar-25	$2 excise tax to bring to $3.50 total per room

Source: Respective Jurisdictions

State Tax Rates

All but two states impose a sales tax, a lodging tax, or both on overnight transient accommodations. Municipal governments impose lodging taxes in two states (Alaska and California) that do not tax hotel lodging. Twenty-five states impose lodging taxes that are not part of a broader sales or use tax.

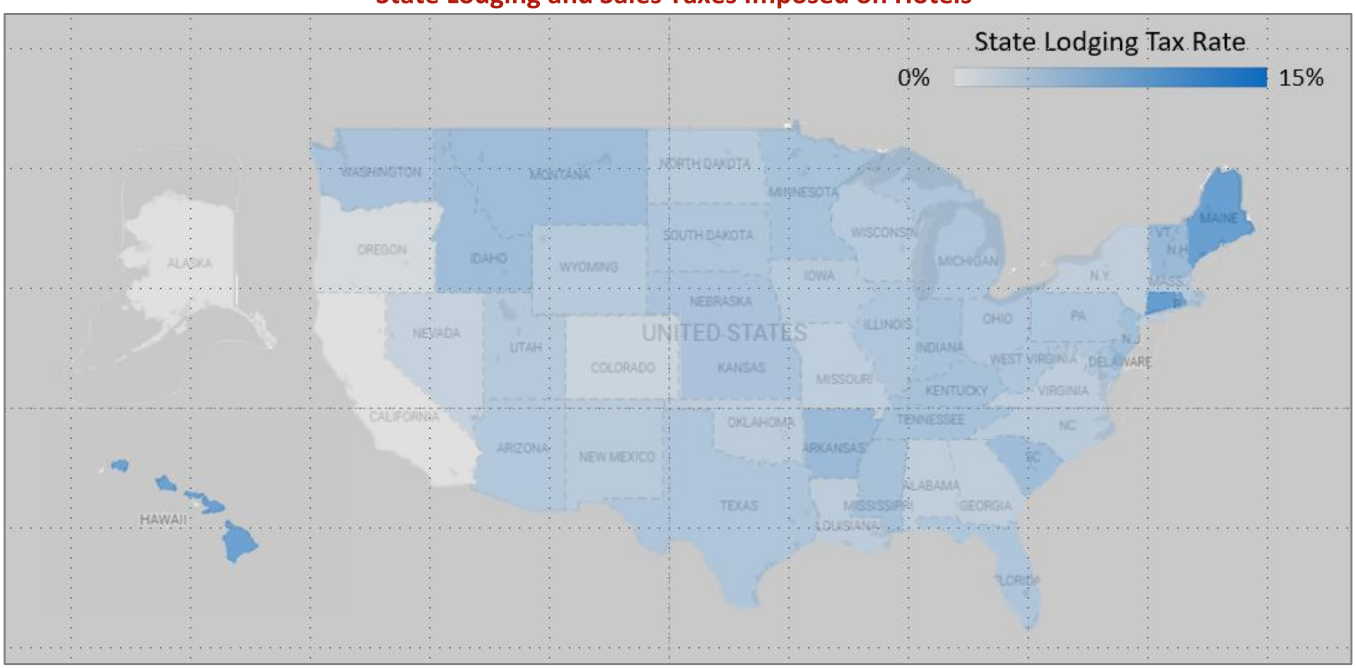
States with high lodging tax rates typically have more restrictions on imposing local lodging taxes. To illustrate, Connecticut has the highest statewide lodging tax rate at 15% but forbids all local authorities from imposing additional lodging taxes. On the other hand, Oregon imposes a low state lodging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

Total Lodging Tax Rates All 50 States	
Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.35%
Mode	6.00%

Source: Respective Jurisdictions

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

State Lodging and Sales Taxes Imposed on Hotels



Source: HVS and Respective Jurisdictions

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

States Ranked by Total Ad Valorem Tax Rates on Lodging Accommodations 2024

Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate	Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate
1	Connecticut		15.00%	15.00%	21	South Dakota	4.50%	1.50%	6.00%
2	Maine	5.50%	9.00%	14.50%	21	Texas		6.00%	6.00%
3	[1] Hawaii	4.00%	10.25%	14.25%	21	West Virginia	6.00%		6.00%
4	Rhode Island	7.00%	6.00%	13.00%	29	Ohio	5.75%		5.75%
5	[2] New Jersey	6.63%	5.00%	11.63%	30	Massachusetts		5.70%	5.70%
6	Vermont		9.00%	9.00%	31	Arizona		5.50%	5.50%
7	Arkansas	6.50%	2.00%	8.50%	32	Utah	4.85%	0.32%	5.17%
7	New Hampshire		8.50%	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%
9	Montana		8.00%	8.00%	33	Wyoming	2.00%	3.00%	5.00%
9	South Carolina	6.00%	2.00%	8.00%	37	New Mexico	4.88%		4.88%
13	Indiana	7.00%		7.00%	38	North Carolina	4.75%		4.75%
13	Kentucky	6.00%	1.00%	7.00%	39	Oklahoma	4.50%		4.50%
13	Mississippi	7.00%		7.00%	40	Louisiana	4.45%		4.45%
16	Tennessee	7.00%		7.00%	41	[3] Virginia	4.30%		4.30%
17	Minnesota	6.88%		6.88%	42	Missouri	4.23%		4.23%
18	Kansas	6.50%		6.50%	43	[4] Alabama		4.00%	4.00%
18	Nebraska	5.50%	1.00%	6.50%	43	Georgia	4.00%		4.00%
18	Washington	6.50%		6.50%	43	New York	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Nevada		3.38%	3.38%
21	Illinois		6.00%	6.00%	47	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	48	Oregon		1.50%	1.50%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	49	California			0.00%

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

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

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

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

Source: Respective Jurisdictions

State Lodging Tax Revenue

HVS analyzed annual state lodging tax revenues as reported in comprehensive annual financial reports, most of which use a modified accrual basis for revenue reporting. We recorded government estimates from budget reports in a few states where the final audited information was unavailable for fiscal year 2024. Government agencies sometimes provide 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 on a monthly, quarterly, or annual basis.

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

Among the states that collect lodging or sales tax on hotel rooms, total revenue increased by 4% in 2024 compared to 2023. This modest growth follows a 10.4% increase in 2023 and a large 89% surge in 2022, which was largely—if not entirely—attributable to the slowdown of travel during the COVID-19 pandemic. The smaller increase in 2024 suggests that revenue growth is beginning to stabilize. Notably, not all states that reported lodging tax revenues in 2024 saw year-over-year increases, indicating that the sharp recovery gains seen in the immediate aftermath of the pandemic have started to level off.

The following table presents a six-year history of lodging tax revenue for each of the twenty-five states that have imposed a dedicated lodging tax. Revenue reported from past years has been adjusted for inflation. Data is presented in millions of dollars, and the states are ranked by 2024 revenues.

Rank of States by 2024 Lodging Tax Revenues (millions)

2024 Rank	State	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Trend
1	Hawaii	$827.1	$772.9	$294.9	$1,005.0	$1,181.2	$1,131.7	
2	Texas	$647.2	$420.6	$490.1	$726.5	$778.5	$754.9	
3	New York	$507.0	$510.5	$104.8	$293.5	$515.8	$559.3	
4	Colorado	$167.5	$189.3	$205.1	$281.6	$347.9	$511.5	
5	Illinois	$443.8	$379.4	$112.1	$327.7	$468.1	$478.0	
6	Tennessee	$278.4	$258.3	$227.2	$395.6	$456.4	$475.6	
7	Georgia	$362.9	$294.9	$230.8	$374.8	$444.9	$460.3	
8	Massachusetts	$283.7	$252.3	$126.5	$294.2	$388.0	$413.3	
9	North Carolina	$259.4	$227.4	$230.7	$333.6	$375.5	$393.3	
10	Arizona	$200.6	$173.9	$168.2	$275.8	$301.9	$303.1	
11	Nevada	$208.5	$157.1	$94.2	$219.0	$256.3	$278.1	
12	Pennsylvania	$227.0	$180.9	$119.4	$224.7	$256.3	$272.2	
13	Virginia	$171.3	$91.3	$132.7	$178.0	$183.4	$188.4	
14	Maine	$102.8	$92.6	$100.6	$149.9	$161.2	$165.2	
15	Connecticut	$131.3	$99.9	$80.6	$136.8	$157.0	$161.7	
16	New Jersey	$112.5	$85.2	$82.8	$124.3	$138.9	$146.3	
17	Montana	$60.7	$64.6	$64.2	$112.5	$116.7	$123.0	
18	Wisconsin	$117.5	$60.0	$98.8	$118.5	$116.9	$118.2	
19	Utah	$112.9	$84.3	$76.8	$103.3	$112.1	$117.4	
20	Alabama	$81.5	$69.3	$87.5	$107.3	$114.5	$116.2	
21	South Carolina	$75.2	$65.9	$75.9	$109.8	$112.3	$114.5	
22	Missouri	$86.2	$46.3	$74.5	$76.2	$101.6	$102.8	
23	Louisiana	$90.8	$75.6	$22.6	$73.9	$96.2	$92.2	
24	Mississippi	$75.7	$62.5	$63.1	$81.5	$82.6	$82.9	
25	Indiana	$68.7	$61.8	$42.2	$57.7	$72.5	$81.7	

Source: Respective Jurisdiction

Total Lodging Tax Rates

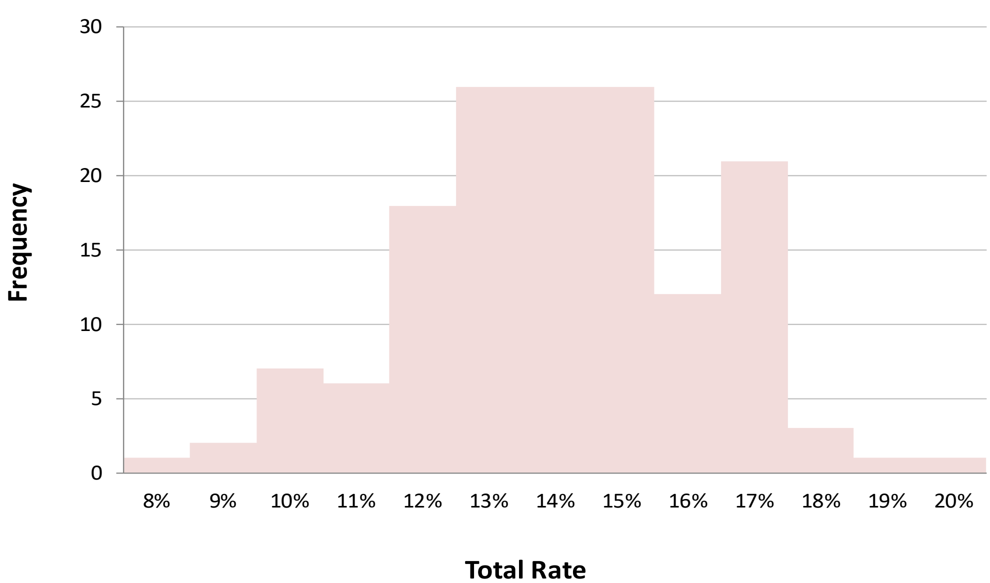
HVS researched the total tax rate applied to lodging accommodations in the 150 most populous US cities as projected from the 2010 census. The total tax rate comprises all state, county, city, and special district taxes levied on lodging facilities within the city's urban center, where the highest special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

Total Lodging Tax Rates 150 Largest US Cities	
Maximum	20.50%
Minimum	8.00%
Median	14.04%
Average	14.34%
Mode	13.00%

Source: Respective Jurisdictions

To calculate the special district rate, HVS calculated the tax rate an overnight visitor would pay to stay at the hotel with the highest tax rate within a special taxing district. Due to special taxing districts, the tax rate at a particular hotel can be influenced by its location, size, or other factors that determine tax rates. The figure below shows a distribution of combined lodging tax rates in the 150 largest U.S. cities.

Frequency of Total Lodging Tax Rates



Source: HVS and Respective Jurisdictions

The following table ranks 150 cities by total lodging tax rate. If state or local general sales taxes apply to lodging sales, this rate includes the total tax rate. This analysis enables a comparison of cities' total tax rate. The figure below provides a breakdown of tax rates by government unit.

Top 150 Urban Centers Total Lodging Tax Rate Ranking 2024*

Key

State | County | City | Special District

Rank	City	Total
1	Omaha, NE	20.50%
2	Cincinnati, OH	19.30%
3	St. Louis, MO	18.93%
4	Overland Park, KS	18.35%
5	Memphis, TN	18.25%
6	Seattle, WA	17.80%
7	Honolulu, HI	17.75%
7	Toledo, OH	17.75%
9	Columbus, OH	17.50%
9	San Antonio, TX	17.50%
9	El Paso, TX	17.50%
9	Baltimore, MD	17.50%
9	Cleveland, OH	17.50%
9	Birmingham, AL	17.50%
15	Milwaukee, WI	17.40%
16	Chicago, IL	17.39%
17	Kansas City, MO	17.35%
18	Knoxville, TN	17.25%
18	Chattanooga, TN	17.25%
20	Indianapolis, IN	17.00%
20	Houston, TX	17.00%
20	Anaheim, CA	17.00%
20	Garden Grove, CA	17.00%
20	Arlington, TX	17.00%
20	Austin, TX	17.00%
20	Columbus, GA	17.00%
27	Boston, MA	16.95%
28	Atlanta, GA	16.90%
29	San Francisco, CA	16.50%
29	Virginia Beach, VA	16.50%
31	Sacramento, CA	16.45%
32	Wichita, KS	16.25%
32	Lincoln, NE	16.25%
32	Nashville, TN	16.25%
35	New Orleans, LA	16.20%
36	Louisville, KY	16.07%
37	Portland, OR	16.00%
37	Long Beach, CA	16.00%
39	Baton Rouge, LA	15.95%
39	Washington, DC	15.95%
41	Saint Paul, MN	15.88%
42	Denver, CO	15.75%
43	Springfield, MO	15.60%
44	Lexington, KY	15.50%
44	Los Angeles, CA	15.50%
44	Madison, WI	15.50%
44	Philadelphia, PA	15.50%
44	Huntsville, AL	15.50%
44	Lubbock, TX	15.50%
50	Akron, OH	15.25%
50	Charlotte, NC	15.25%
52	Glendale, AZ	15.17%
53	Shreveport, LA	15.05%
54	Minneapolis, MN	15.03%
55	Dallas, TX	15.00%
55	Peoria, IL	15.00%
55	Amarillo, TX	15.00%
55	Corpus Christi, TX	15.00%
55	Fort Worth, TX	15.00%
55	Irving, TX	15.00%
55	Montgomery, AL	15.00%
55	Fort Wayne, IN	15.00%
55	Norfolk, VA	15.00%
55	Brownsville, TX	15.00%
65	Yonkers, NY	14.88%
66	New York, NY	14.75%
66	Ontario, CA	14.75%
68	Little Rock, AR	14.63%
69	Augusta, GA	14.50%
70	Worcester, MA	14.45%
71	Mesa, AZ	14.27%
72	Laredo, TX	14.25%
73	Oklahoma City, OK	14.13%
74	Spokane, WA	14.10%
75	Tempe, AZ	14.07%
76	Pittsburgh, PA	14.00%
76	Jersey City, NJ	14.00%
76	Detroit, MI	14.00%
76	Newport News, VA	14.00%
76	Oakland, CA	14.00%
76	Rochester, NY	14.00%
76	San Jose, CA	14.00%
76	Chesapeake, VA	14.00%
76	Hialeah, FL	14.00%
76	Miami, FL	14.00%
76	Huntington Beach, CA	14.00%
76	Fresno, CA	14.00%
76	Richmond, VA	14.00%
76	Mobile, AL	14.00%
76	Santa Rosa, CA	14.00%
76	Providence, RI	14.00%
76	Newark, NJ	14.00%
93	Scottsdale, AZ	13.97%
94	Buffalo, NY	13.75%
95	Albuquerque, NM	13.62%
96	Tulsa, OK	13.52%
97	Reno, NV	13.51%
98	Durham, NC	13.50%
98	Jacksonville, FL	13.50%
100	Las Vegas, NV	13.38%
101	Salt Lake City, UT	13.32%
102	Raleigh, NC	13.25%
103	Henderson, NV	13.00%
103	North Las Vegas, NV	13.00%
103	Boise, ID	13.00%
103	Fayetteville, NC	13.00%
103	Garland, TX	13.00%
103	Grand Prairie, TX	13.00%
103	Plano, TX	13.00%
103	Riverside, CA	13.00%
103	Moreno Valley, CA	13.00%
103	St. Petersburg, FL	13.00%
103	Fort Lauderdale, FL	13.00%
103	Pembroke Pines, FL	13.00%
103	Winston-Salem, NC	13.00%
103	Rancho Cucamonga, CA	13.00%
117	Greensboro, NC	12.75%
118	Phoenix, AZ	12.57%
119	Tampa, FL	12.50%
119	Tallahassee, FL	12.50%
119	Orlando, FL	12.50%
119	San Diego, CA	12.50%
119	Oceanside, CA	12.50%
124	Tucson, AZ	12.05%
125	Anchorage, AK	12.00%
125	Jackson, MS	12.00%
125	Aurora, CO	12.00%
125	Des Moines, IA	12.00%
125	Santa Clarita, CA	12.00%
125	Bakersfield, CA	12.00%
125	Glendale, CA	12.00%
125	Stockton, CA	12.00%
125	Oxnard, CA	12.00%
125	Port St. Lucie, FL	12.00%
135	Chandler, AZ	11.67%
136	Gilbert, AZ	11.57%
137	Tacoma, WA	11.50%
137	Cape Coral, FL	11.50%
139	Grand Rapids, MI	11.00%
139	Santa Ana, CA	11.00%
141	Vancouver, WA	10.50%
142	Colorado Springs, CO	10.20%
143	Chula Vista, CA	10.00%
143	Fremont, CA	10.00%
143	Irvine, CA	10.00%
143	San Bernardino, CA	10.00%
143	Sioux Falls, SD	10.00%
148	Aurora, IL	9.00%
148	Modesto, CA	9.00%
150	Fontana, CA	8.00%

*These percentages do not include excise taxes on hotels

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2024

City	ST	State	County	City	Special Districts	Total	Notes
Akron, OH	OH	5.75%	6.50%	3.00%		15.25%	
Albuquerque, NM	NM	4.88%	1.31%	6.44%	1.00%	13.62%	Albuquerque Hospitality Fee Assessment
Amarillo, TX	TX	6.00%		7.00%	2.00%	15.00%	Amarillo-Potter Texas Events Venue Assessment
Anaheim, CA	CA			15.00%	2.00%	17.00%	Anaheim Tourism Improvement District
Anchorage, AK	AK			12.00%		12.00%	
Arlington, TX	TX	6.00%		9.00%	2.00%	17.00%	Arlington TPID Assessment
Atlanta, GA	GA	4.00%	3.00%	9.90%		16.90%	$5 per night excise tax
Augusta, GA	GA	4.00%		10.50%		14.50%	$5 per night excise tax
Aurora, CO	CO	2.90%		8.00%	1.10%	12.00%	Aurora CD and RTD; Maximum rate amongst 3 counties
Aurora, IL	IL	6.00%		3.00%		9.00%	
Austin, TX	TX	6.00%		11.00%		17.00%	
Bakersfield, CA	CA			12.00%		12.00%	
Baltimore, MD	MD	6.00%		9.50%	2.00%	17.50%	Baltimore TID Assessment
Baton Rouge, LA	LA	4.45%		11.50%		15.95%	
Birmingham, AL	AL	4.00%	7.00%	6.50%		17.50%	$3 per night Room Fee
Boise, ID	ID	8.00%		5.00%		13.00%	
Boston, MA	MA	5.70%		9.25%	2.00%	16.95%	Tourism Destination Marketing District
Brownsville, TX	TX	6.00%	2.00%	7.00%		15.00%	
Buffalo, NY	NY	4.00%	9.75%			13.75%	
Cape Coral, FL	FL	6.00%	5.50%			11.50%	
Chandler, AZ	AZ	5.50%	1.77%	4.40%		11.67%	
Charlotte, NC	NC	4.75%	10.50%			15.25%	Transit County Sales and Use Tax
Chattanooga, TN	TN	7.00%	6.25%	4.00%		17.25%	
Chesapeake, VA	VA	4.30%		9.70%		14.00%	$1 per night excise tax
Chicago, IL	IL	6.00%	1.00%	4.50%	5.89%	17.39%	ISFA, MPEA Assessment
Chula Vista, CA	CA			10.00%		10.00%	
Cincinnati, OH	OH	5.75%	9.55%	4.00%		19.30%	
Cleveland, OH	OH	5.75%	8.75%	3.00%		17.50%	
Colorado Springs, CO	CO	2.90%	1.23%	5.07%	1.00%	10.20%	PPRTA Assessment
Columbus, GA	GA	4.00%		13.00%		17.00%	$5 per night excise tax
Columbus, OH	OH	5.75%	6.65%	5.10%		17.50%	
Corpus Christi, TX	TX	6.00%		9.00%		15.00%	
Dallas, TX	TX	6.00%		9.00%		15.00%	TPID Dallas Assessment
Denver, CO	CO	2.90%		10.75%	2.10%	15.75%	Denver CD and RTD Assessment, TPID Tax
Des Moines, IA	IA	5.00%		7.00%		12.00%	
Detroit, MI	MI	6.00%		6.00%	2.00%	14.00%	6.0% City Rate (160+ Room Hotels Only), CTM Fee
Durham, NC	NC	4.75%	8.75%			13.50%	
El Paso, TX	TX	6.00%	2.50%	9.00%		17.50%	
Fayetteville, NC	NC	4.75%	8.25%			13.00%	
Fontana, CA	CA			8.00%		8.00%	
Fort Lauderdale, FL	FL	6.00%	7.00%			13.00%	
Fort Wayne, IN	IN	7.00%	8.00%			15.00%	
Fort Worth, TX	TX	6.00%		9.00%		15.00%	
Fremont, CA	CA			10.00%		10.00%	
Fresno, CA	CA			12.00%	2.00%	14.00%	TBID Assessment
Garden Grove, CA	CA			14.50%	2.50%	17.00%	Garden Grove Tourism Improvement District Assessment
Garland, TX	TX	6.00%		7.00%		13.00%	
Gilbert, AZ	AZ	5.50%	1.77%	4.30%		11.57%	
Glendale, AZ	AZ	5.50%	1.77%	7.90%		15.17%	
Glendale, CA	CA			12.00%		12.00%	

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2024 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Grand Prairie, TX	TX	6.00%		7.00%		13.00%	
Grand Rapids, MI	MI	6.00%	5.00%			11.00%	
Greensboro, NC	NC	4.75%	5.00%	3.00%		12.75%	
Henderson, NV	NV	3.38%		9.63%		13.00%	
Hialeah, FL	FL	6.00%	8.00%			14.00%	
Honolulu, HI	HI	14.25%	3.00%	0.50%		17.75%	
Houston, TX	TX	6.00%	2.00%	7.00%	2.00%	17.00%	Harris County Sports Authority Assessment
Huntington Beach, CA	CA			10.00%	4.00%	14.00%	TBID Assessment
Huntsville, AL	AL	4.00%	2.50%	9.00%		15.50%	$2 per night city excise tax, Alabama Mountain Lakes
Indianapolis, IN	IN	7.00%		10.00%		17.00%	
Irvine, CA	CA			8.00%	2.00%	10.00%	Irvine Hotel Improvement District Assessment
Irving, TX	TX	6.00%		9.00%		15.00%	
Jackson, MS	MS	7.00%		4.00%	1.00%	12.00%	$0.75 per night Jackson Occupancy Tax, Jackson CVB Tax
Jacksonville, FL	FL	6.00%	7.50%			13.50%	
Jersey City, NJ	NJ	7.63%		6.00%		13.63%	
Kansas City, MO	MO	4.23%	1.38%	10.75%	1.00%	17.35%	$3.00 per night KC Downtown Arena Fee, KC Downtown Hotel CID
Knoxville, TN	TN	7.00%	7.25%	3.00%		17.25%	
Laredo, TX	TX	6.00%	1.00%	7.00%	0.25%	14.25%	Laredo CTD Assessment
Las Vegas, NV	NV	3.38%		10.01%		13.38%	
Lexington, KY	KY	7.00%		8.50%		15.50%	
Lincoln, NE	NE	6.50%	4.00%	5.75%		16.25%	
Little Rock, AR	AR	8.50%	1.00%	5.13%		14.63%	
Long Beach, CA	CA			13.00%	3.00%	16.00%	Long Beach TBIA Assessment
Los Angeles, CA	CA			14.00%	1.50%	15.50%	LA TMD Assessment
Louisville, KY	KY	7.00%		9.07%		16.07%	
Lubbock, TX	TX	6.00%	2.50%	7.00%		15.50%	
Madison, WI	WI	5.00%	0.50%	10.00%		15.50%	
Memphis, TN	TN	7.00%	7.25%	4.00%		18.25%	$2 Memphis Tourism Improvement District Assessment
Mesa, AZ	AZ	5.50%	1.77%	7.00%		14.27%	
Miami, FL	FL	6.00%	8.00%			14.00%	
Milwaukee, WI	WI	5.00%	3.40%	9.00%		17.40%	
Minneapolis, MN	MN	6.88%	0.65%	7.50%		15.03%	
Mobile, AL	AL	4.00%	2.00%	8.00%		14.00%	
Modesto, CA	CA			9.00%		9.00%	
Montgomery, AL	AL	4.00%		11.00%		15.00%	$2.25 Montgomery County Room Fee
Moreno Valley, CA	CA			13.00%		13.00%	
Nashville, TN	TN	7.00%		9.25%		16.25%	Additional $2.50 per night city hotel excise tax
New Orleans, LA	LA	4.45%	5.00%	5.00%	1.75%	16.20%	TSA, $1.50-$3 Excise Tax (dependent on hotel size)
New York, NY	NY	4.00%		10.38%	0.38%	14.75%	MCTD, $1.50 state excise; $0.50-$2.00 city excise tax.
Newark, NJ	NJ	7.63%		6.00%		13.63%	
Newport News, VA	VA	4.30%		9.70%		14.00%	Additional $1.00 per night excise tax
Norfolk, VA	VA	4.30%		10.70%		15.00%	Additional $3.00 per night excise tax
North Las Vegas, NV	NV	3.38%		9.63%		13.00%	
Oakland, CA	CA			14.00%		14.00%	
Oceanside, CA	CA			10.00%	2.50%	12.50%	OTMD Assessment
Oklahoma City, OK	OK	4.50%		9.63%		14.13%	
Omaha, NE	NE	6.50%	4.00%	7.00%	3.00%	20.50%	Enhanced Employment Area Assessment
Ontario, CA	CA			11.75%	3.00%	14.75%	Greater Ontario TMD Assessment
Orlando, FL	FL	6.00%	6.50%			12.50%	
Overland Park, KS	KS	6.50%	1.48%	10.38%		18.35%	

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2024 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Oxnard, CA	CA			10.00%	2.00%	12.00%	Ventura-Oxnard-Camarillo TBID Assessment
Pembroke Pines, FL	FL	6.00%	7.00%			13.00%	
Peoria, IL	IL	6.00%		8.00%	1.00%	15.00%	Business Development District Tax
Philadelphia, PA	PA	6.00%		9.50%		15.50%	
Phoenix, AZ	AZ	5.50%	1.77%	5.30%		12.57%	
Pittsburgh, PA	PA	6.00%	8.00%			14.00%	
Plano, TX	TX	6.00%		7.00%		13.00%	
Port St. Lucie, FL	FL	6.00%	6.00%			12.00%	
Portland, OR	OR	1.50%	5.50%	6.00%	3.00%	16.00%	Portland Tourism Improvement District Assessment
Providence, RI	RI	13.00%		1.00%		14.00%	
Raleigh, NC	NC	4.75%	8.50%			13.25%	
Rancho Cucamonga, CA	CA			10.00%	3.00%	13.00%	Greater Ontario TMD Assessment
Reno, NV	NV	3.38%	9.63%	0.50%		13.51%	$3 per night excise on downtown hotels with gaming
Richmond, VA	VA	4.30%		9.70%		14.00%	
Riverside, CA	CA			13.00%		13.00%	
Rochester, NY	NY	4.00%	10.00%			14.00%	
Sacramento, CA	CA			12.00%	4.45%	16.45%	STMD Downtown Sacramento Assessment
Saint Paul, MN	MN	6.88%	0.50%	8.50%		15.88%	
Salt Lake City, UT	UT	5.17%	7.15%	1.00%		13.32%	
San Antonio, TX	TX	6.00%	1.75%	9.00%	0.75%	17.50%	San Antonio ATD and MTA Assessment
San Bernardino, CA	CA			10.00%		10.00%	
San Diego, CA	CA			10.50%	2.00%	12.50%	TMD Assessment
San Francisco, CA	CA			14.00%	2.50%	16.50%	TID, Moscone Expansion District Assessment
San Jose, CA	CA			10.00%	4.00%	14.00%	CCFD Assessment, additional $3 per night excise tax
Santa Ana, CA	CA			11.00%		11.00%	
Santa Clarita, CA	CA			10.00%	2.00%	12.00%	Santa Clarita TMD Assessment
Santa Rosa, CA	CA			9.00%	5.00%	14.00%	Sonoma County BIA Assessment
Scottsdale, AZ	AZ	5.50%	1.77%	6.70%		13.97%	
Seattle, WA	WA	6.50%	2.00%	7.00%	2.30%	17.80%	$2 per night excise tax on hotels with more than 60 rooms
Shreveport, LA	LA	4.45%	6.00%	4.60%		15.05%	
Sioux Falls, SD	SD	6.00%		4.00%		10.00%	$2 BID Occupational Tax
Spokane, WA	WA	6.50%	4.30%	3.30%		14.10%	$5 TPA Assessment
Springfield, MO	MO	4.23%	1.75%	7.13%	2.50%	15.60%	College Station, Downtown Springfield Taxing District
St. Louis, MO	MO	4.23%		12.70%	2.00%	18.93%	St. Louis CC Hotel CID and TDD Assessment
St. Petersburg, FL	FL	6.00%	7.00%			13.00%	
Stockton, CA	CA			8.00%	4.00%	12.00%	TBID Assessment
Tacoma, WA	WA	6.50%		5.00%		11.50%	$1.50 per night excise tax, GTRCCPFD Assessment
Tallahassee, FL	FL	6.00%	6.50%			12.50%	
Tampa, FL	FL	6.00%	6.50%			12.50%	
Tempe, AZ	AZ	5.50%	1.77%	6.80%		14.07%	
Toledo, OH	OH	5.75%	12.00%			17.75%	
Tucson, AZ	AZ	5.50%	0.55%	6.00%		12.05%	Additional $4 per night excise tax.
Tulsa, OK	OK	4.50%	0.37%	8.65%		13.52%	
Vancouver, WA	WA	6.50%	2.00%	2.00%		10.50%	Additional $2 per night excise tax
Virginia Beach, VA	VA	4.30%		10.70%	1.50%	16.50%	Sanbridge Special Service District Assessment
Washington, DC	DC	0.00%		15.95%		15.95%	
Wichita, KS	KS	6.50%	1.00%	6.00%	2.75%	16.25%	TBID Tourism Fee
Winston-Salem, NC	NC	4.75%	8.25%			13.00%	
Worcester, MA	MA	5.70%		8.75%		14.45%	
Yonkers, NY	NY	4.00%	3.00%	7.50%	0.38%	14.88%	Yonkers MTA Assessment

Source: Respective Jurisdictions

City Lodging Tax Revenue

The following tables describe the lodging tax revenue that the 150 most populous cities collected from lodging taxes. Unless otherwise noted, the tax rate and revenue listed only pertains to the citywide lodging tax and excludes special district or city sales taxes. Unlike most lodging tax revenues, sales tax revenues typically flow to general government funds and are not separately reported for the lodging sector.

Consequently, the revenue figures presented for comparable cities can diverge greatly. For example, a city in California with an average lodging tax rate will show greater revenue year over year than a similar city in Nevada, where taxes are levied primarily at the state and special district level. For individual cities, revenues are reported from consistent sources each year.

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

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

	City	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
2	Akron, OH	NA	NA	NA	NA	NA	NA	
	Albuquerque, NM	$17.2	$13.1	$9.9	$17.0	$18.0	$18.6	
	Amarillo, TX	$8.6	$6.4	$8.8	$10.5	$9.2	$8.0	
	Anaheim, CA	$193.0	$144.5	$33.5	$184.3	$224.4	$240.5	
	Anchorage, AK	$37.2	$15.5	$33.5	$41.6	$44.8	$47.8	
	Arlington, TX	$14.9	$9.5	$11.5	$19.6	$14.6	$15.0	
	Atlanta, GA	$101.5	$64.0	$30.7	$85.3	$95.6	$100.5	
2	Augusta, GA	$7.4	$4.5	$6.4	$7.4	$7.8		
	Aurora, CO	$19.0	$9.0	$14.0	$18.9	$19.9	$19.0	
2	Aurora, IL	$0.6	$0.3	$0.5	$0.6	$0.6	$0.6	
	Austin, TX	$133.2	$84.0	$80.4	$150.6	$162.6	$155.7	
2	Bakersfield, CA	$11.9	$10.5	$10.0	$12.0	$11.1		
	Baltimore, MD	$41.2	$39.6	$13.3	$29.0	$30.4	$34.9	
1	Baton Rouge, LA	$2.7	$1.7	$2.8	$2.9	$2.9	$1.7	Combined City-Parish revenue
	Birmingham, AL	$10.8	$9.4	$3.6	$4.5	$4.9	$5.3	
1	Boise, ID	$10.0	$6.5	$9.3	$10.9	$11.0	$11.1	Auditorium District tax only
	Boston, MA	$119.9	$116.9	$17.5	$78.6	$129.3	$140.5	
	Brownsville, TX	$1.7	$1.8	$1.5	$1.6	$1.9	$1.9	
2	Buffalo, NY	NA	NA	NA	NA	NA	NA	
1	Cape Coral, FL	$50.1	$45.4	$53.0	$69.5	$42.7	$32.9	Includes all of Lee County
	Chandler, AZ	$4.9	$4.2	$3.6	$6.2	$6.8	$6.6	
	Charlotte, NC	$71.1	$52.7	$32.9	$61.0	$75.1	$75.7	
	Chattanooga, TN	$9.0	$7.4	$6.3	$9.0	$9.0	$8.8	
	Chesapeake, VA	$7.7	$7.2	$7.2	$8.0	$8.7	$8.7	
	Chicago, IL	$159.3	$30.2	$73.6	$124.5	$134.7	$143.9	
	Chula Vista, CA	$5.4	$5.3	$5.9	$7.7	$8.8	$8.1	
	Cincinnati, OH	$4.9	$4.5	$1.1	$2.9	$4.1	$5.4	
	Cleveland, OH	$8.4	$3.0	$5.5	$6.9	$7.1	$7.9	
	Colorado Springs, CO	$9.0	$5.4	$9.6	$10.2	$10.9	$9.9	
	Columbus, GA	$6.3	$5.1	$4.3	$6.3	$7.1	$7.1	
	Columbus, OH	$28.3	$11.9	$17.9	$24.3	$26.5	$28.1	
	Corpus Christi, TX	$22.8	$19.7	$24.6	$24.5	$24.8	$22.1	
	Dallas, TX	$80.8	$49.0	$45.4	$73.3	$103.6	$106.3	
	Denver, CO	$159.8	$55.5	$102.0	$143.9	$153.6	$145.4	
	Des Moines, IA	$8.6	$7.3	$4.5	$7.9	$8.7	$10.0	
	Detroit, MI	$33.4	$17.8	$11.0	$24.4	$28.0	$27.5	Includes Multi-county convention tax
	Durham, NC	$3.7	$3.4	$1.9	$3.0	$3.4	$3.2	
	El Paso, TX	$18.3	$13.7	$14.8	$18.7	$21.6	$19.4	
1	Fayetteville, NC	NA	NA	NA	NA	NA	NA	Includes all of Cumberland County
	Fontana, CA	$1.3	$1.1	$1.3	$1.4	$1.3	$1.1	
1	Fort Lauderdale, FL	$104.9	$81.0	$80.1	$127.0	$120.0	$99.4	Includes all of Broward County
	Fort Wayne, IN	$5.6	$3.4	$4.3	$5.3	$5.3	$5.1	
	Fort Worth, TX	$36.8	$27.5	$29.8	$45.0	$53.8	$58.0	
	Fremont, CA	$9.9	$7.0	$3.2	$4.9	$6.0	$5.9	
	Fresno, CA	$16.7	$14.7	$14.1	$15.8	$16.5	$15.2	
	Garden Grove, CA	$31.3	$21.5	$8.0	$25.5	$28.0	$27.7	
	Garland, TX	$1.8	$1.5	$1.6	$1.7	$1.7	$1.7	
	Gilbert, AZ	$0.9	$1.0	$1.7	$1.9	$1.8	$1.6	
2	Glendale, AZ	NA	NA	NA	NA	NA	NA	
	Glendale, CA	$8.9	$6.9	$4.6	$8.6	$9.2	$9.9	

1 Data not reported at City Level

2 2024 data yet to be released

Source: Respective Jurisdictions

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

	City	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
	Grand Prairie, TX	$2.7	$2.1	$2.7	$3.7	$4.0	$4.5	
1	Grand Rapids, MI	$13.9	$6.1	$10.1	$13.0	$10.3	$13.8	Includes all of Kent County
	Greensboro, NC	$5.6	$4.2	$3.3	$5.0	$5.9	$5.7	
	Henderson, NV	$4.5	$3.9	$3.0	$3.3	$5.4	$5.8	
1	Hialeah, FL	$56.6	$47.3	$33.4	$46.6	$47.9	$51.0	Includes all of Miami-Dade County
1	Honolulu, HI	NA	NA	NA	NA	NA	NA	State collects and reports tax
	Houston, TX	$102.6	$79.3	$53.4	$85.9	$104.9	$103.3	
	Huntington Beach, CA	$16.7	$11.3	$11.7	$16.4	$17.3	$16.9	
	Huntsville, AL	$17.0	$12.4	$14.8	$17.3	$19.6	$19.2	
1	Indianapolis, IN	$70.4	$57.9	$30.4	$56.0	$63.7	$72.3	Includes all of Marion County
	Irvine, CA	$19.6	$14.6	$6.5	$14.3	$21.2	$18.8	
	Irving, TX	$33.0	$19.2	$17.5	$27.7	$30.7	$31.1	
	Jackson, MS	$5.6	$5.0	$4.5	$5.0	$4.4	$4.3	
1	Jacksonville, FL	$20.7	$16.2	$11.8	$20.8	$32.4	$30.6	Includes all of Duval County
	Jersey City, NJ	$11.8	$3.3	$3.8	$9.2	$10.6	$11.2	
	Kansas City, MO	$28.0	$27.1	$16.2	$27.5	$30.0	$28.4	
	Knoxville, TN	$6.1	$5.2	$4.6	$6.7	$7.0	$9.6	
	Laredo, TX	$5.0	$3.6	$3.6	$5.0	$5.0	$5.2	
	Las Vegas, NV	$1,011.6	$773.9	$376.3	$873.9	$1,004.5	$1,054.8	State and all collecting entities
2	Lexington, KY	NA	NA	NA	NA	NA	NA	
	Lincoln, NE	$4.1	$2.0	$4.0	$4.4	$4.7	$4.3	
2	Little Rock, AR	NA	NA	NA	NA	NA	NA	
	Long Beach, CA	$34.3	$24.6	$22.9	$34.3	$38.6	$38.4	
	Los Angeles, CA	$427.1	$307.0	$129.4	$282.7	$360.7	$240.5	
1	Louisville, KY	$46.2	$37.2	$16.5	$38.5	$44.9	$45.9	Includes all of Jefferson County
	Lubbock, TX	$9.4	$7.0	$8.4	$9.6	$9.8	$9.6	
	Madison, WI	$22.6	$10.6	$15.1	$19.4	$21.0	$21.8	
	Memphis, TN	$22.6	$16.0	$12.8	$17.8	$18.9	$17.1	
	Mesa, AZ	$3.9	$3.0	$4.5	$6.7	$7.3	$6.6	
1	Miami, FL	$56.6	$47.3	$33.4	$46.6	$47.9	$51.0	Includes all of Miami-Dade County
	Milwaukee, WI	$18.8	$6.0	$13.2	$16.2	$18.1	$19.2	
2	Minneapolis, MN	$9.9	$3.1		NA	NA	NA	
	Mobile, AL	$8.4	$6.4	$8.9	$9.9	$9.8	$9.4	
	Modesto, CA	$3.5	$3.2	$3.2	$3.8	$3.5	$3.3	
	Montgomery, AL	$14.6	$10.5	$11.3	$14.1	$14.9	$15.7	
	Moreno Valley, CA	$2.9	$3.2	$4.1	$4.9	$4.8	$4.2	
	Nashville, TN	$128.2	$95.0	$59.7	$140.2	$159.8	$153.4	
1	New Orleans, LA	$26.6	$8.9	$16.0	$25.4	$25.0	$26.5	From city-retained 1.5%
	New York, NY	$755.7	$567.2	$119.7	$369.3	$662.2	$704.3	
2	Newark, NJ	$10.1	$8.4	$3.8	$5.8	$7.8		
	Newport News, VA	$5.5	$4.6	$4.3	$5.6	$5.7	$5.5	
	Norfolk, VA	$14.1	$12.1	$11.9	$15.1	$16.2	$15.9	
	North Las Vegas, NV	$1.0	$0.8	$0.6	$0.8	$1.1	$1.1	
	Oakland, CA	$39.3	$29.3	$15.2	$22.1	$25.7	$23.4	
	Oceanside, CA	$10.1	$8.7	$10.4	$15.5	$16.4	$17.4	
	Oklahoma City, OK	$18.7	$14.6	$13.4	$17.4	$18.7	$18.8	
2	Omaha, NE	$12.1	$2.9	$9.9	$15.7	$14.7		
	Ontario, CA	$17.8	$14.3	$11.9	$17.1	$17.0	$16.1	
1	Orlando, FL	$336.7	$243.5	$153.3	$329.8	$360.4	$347.0	Includes all of Orange County
	Overland Park, KS	$12.2	$5.4	$7.6	$10.1	$11.6	$11.6	

1 Data not reported at City Level
2 2024 data yet to be released

Source: Respective Jurisdictions

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

	City	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
	Oxnard, CA	$6.6	$5.1	$4.8	$5.3	$5.3	$5.2	
1	Pembroke Pines, FL	$104.9	$81.0	$80.1	$127.0	$120.0	$99.4	Includes all of Broward County
	Peoria, IL	$13.3	$10.0	$9.9	$9.5	$11.8	$12.0	
	Philadelphia, PA	$87.3	$62.2	$27.8	$61.5	$77.4	$77.6	
	Phoenix, AZ	$62.0	$50.6	$35.9	$64.8	$75.2	$71.1	
1	Pittsburgh, PA	$45.5	$17.7	$27.9	$33.5			Includes all of Allegheny County
	Plano, TX	$13.7	$7.9	$7.8	$11.3	$12.6	$12.5	
	Port St. Lucie, FL	NA	NA	$4.4	$5.9	$6.9	$3.8	Includes all of St. Lucie County
	Portland, OR	$72.0	$61.3	$13.0	$45.8	$54.5	$47.7	
	Providence, RI	$2.9	$2.2	$0.9	$2.0	$2.6	$2.5	
	Raleigh, NC	$35.0	$27.5	$17.7	$30.3	$36.5	$38.5	Includes all of Wake County
	Rancho Cucamonga, CA	$4.8	$4.1	$3.1	$4.6	$5.0	$4.9	
	Reno, NV	$48.7	$38.0	$37.0	$47.2	$44.3	$44.7	
	Richmond, VA	$10.9	$7.7	$5.5	$8.5	$9.7	$9.8	
	Riverside, CA	$8.5	$7.0	$6.5	$9.1	$8.6	$8.5	
	Rochester, NY	$10.5	$7.7	$7.5	$9.4	$10.4	$11.6	Includes all of Monroe County
	Sacramento, CA	$35.1	$25.3	$17.5	$27.9	$31.3	$33.3	
2	Saint Paul, MN	$5.3	$1.9	$2.6	$4.6	$5.0		
2	Salt Lake City, UT	$4.3	$3.9	$1.8				
	San Antonio, TX	$120.0	$68.5	$78.2	$107.3	$110.5	$106.9	
	San Bernardino, CA	$5.9	$5.3	$5.8	$6.0	$5.5	$5.7	
	San Diego, CA	$299.0	$213.3	$145.7	$269.9	$312.4	$299.4	
	San Francisco, CA	$486.7	$330.8	$42.4	$181.8	$279.0	$274.9	
	San Jose, CA	$61.3	$41.6	$15.2	$27.4	$37.3	$38.6	
	Santa Ana, CA	$11.2	$9.1	$4.9	$7.8	$10.5	$9.2	
	Santa Clarita, CA	$4.0	$3.2	$2.6	$5.1	$5.3	$5.1	
	Santa Rosa, CA	$6.6	$5.7	$4.1	$6.1	$6.6	$6.7	
	Scottsdale, AZ	$26.7	$22.1	$20.3	$33.2	$36.5	$33.6	
	Seattle, WA	$110.1	$25.1	$51.4	$80.8	$83.4	$90.8	
1	Shreveport, LA	$5.9	$4.8	$4.7	$6.5	$6.2	$6.2	Includes all of Caddo-Bossier Parish
	Sioux Falls, SD	$3.6	$2.6	$3.5	$3.6	$3.5	$3.5	
1	Spokane, WA	$5.5	$2.4	$4.2	$5.5		$5.1	2% state-shared only
	Springfield, MO	$6.9	$5.2	$5.3	$6.9	$6.8	$7.0	
1	St. Louis, MO	$11.3	$10.8	$3.7	$9.5	$11.8	$10.8	3.5% convention & sports tax only
1	St. Petersburg, FL	NA	NA	$72.8	$96.8	$97.6	$94.7	Includes all of Pinellas County
	Stockton, CA	$4.0	$3.3	$3.2	$3.8	$3.4	$3.4	
1	Tacoma, WA	$6.1	$3.3	$4.2	$5.7	$5.7	$5.0	Includes State-shared and local tax
1	Tallahassee, FL	$8.4	$6.5	$5.0	$8.1	$8.5	$8.7	Includes all of Leon County
1	Tampa, FL	$41.1	$39.7	$34.0	$58.7	$65.0		Includes all of Hillsborough County
	Tempe, AZ	$9.7	$8.6	$6.1	$11.2	$13.2	$13.3	
2	Toledo, OH	$9.7		NA	NA	NA	NA	Includes all of Lucas County
	Tucson, AZ	$24.5	$20.9	$16.9	$26.6	$22.7	$26.3	
	Tulsa, OK	$9.4	$7.3	$6.4	$9.1	$9.4	$9.5	
1	Vancouver, WA	NA	$1.8	$2.5	$3.1	$3.7	$3.6	Includes 2% state-shared and 2%
	Virginia Beach, VA	$44.3	$38.5	$41.4	$50.2	$51.8	$50.6	
	Washington, DC	NA	NA	NA	$257.6	$350.3	$384.7	
	Wichita, KS	$13.2	$9.1	$9.6	$12.5	$9.6	$9.6	
	Winston-Salem, NC	$1.1	$0.9	$0.6	$1.0	$1.1	$1.1	
	Worcester, MA	$3.9	$3.5	$6.8	$4.5	$4.6	$4.9	
1	Yonkers, NY	$1.2	$1.0	$0.8	$1.0	$1.2	$1.2	Includes all of Westchester County

1 Data not reported at City Level
2 2024 data yet to be released

Source: Respective Jurisdictions

Excise Taxes

In addition to percentage taxes on gross room revenues, some hotels are subject to excise taxes on lodging transactions and may be charged a flat fee per room night. Excise taxes tend to be less volatile because they only depend on occupancy and are not subject to room price variations. However, excise taxes do not grow with inflation or room rate increases.

Hotels in 22 cities are subject to a state, city-wide, or special district excise tax. Excise taxes range from $0.75 to $5.00 per room night, with an average of $2.74. HVS calculated each city's excise tax as a percentage of its per diem rate (in fiscal year 2024 dollars) to estimate effective tax rates. A city's effective rate indicates the average rate a person pays if the excise tax were included as a percentage of the total sale price. For this example, HVS used the per diem rates set by the General Services Administration (GSA). The per diem rates set by the GSA are usually lower than the average daily rates at hotels in the specified areas. The chart below is for illustrative purposes only.

On average, every dollar charged in excise tax is roughly equivalent to an ad valorem tax increase of 2.04% for 2024.

Selected Effective Rates of Excise Taxes

City	Excise Tax Amount	2024 Per Diem	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Columbus, GA	$5.00	$107	4.67%	17.00%	21.67%
Atlanta, GA	$5.00	$186	2.69%	16.90%	19.59%
Augusta, GA	$5.00	$117	4.27%	14.50%	18.77%
Tucson, AZ	$4.00	$120	3.33%	12.05%	15.38%
New York, NY	$2.00	$242	0.83%	14.75%	15.58%
Reno, NV	$3.00	$139	2.16%	13.51%	15.66%
Nashville, TN	$2.50	$217	1.15%	16.25%	17.40%
Montgomery, AL	$2.25	$107	2.10%	15.00%	17.10%
Memphis, TN	$2.00	$123	1.63%	18.25%	19.88%
Virginia Beach, VA	$2.00	$167	1.20%	16.50%	17.70%
Norfolk, VA	$3.00	$107	2.80%	15.00%	17.80%
San Jose, CA	$3.00	$245	1.22%	14.00%	15.22%
Huntsville, AL	$2.00	$127	1.57%	15.50%	17.07%
Spokane, WA	$5.00	$126	3.97%	14.10%	18.07%
Sioux Falls, SD	$2.00	$107	1.87%	10.00%	11.87%
Vancouver, WA	$2.00	$167	1.20%	10.50%	11.70%
New Orleans, LA	$3.00	$156	1.92%	16.20%	18.12%
Kansas City, MO	$3.00	$135	2.22%	17.35%	19.57%
Tacoma, WA	$1.50	$132	1.14%	11.50%	12.64%
Newport News, VA	$1.00	$107	0.93%	14.00%	14.93%
Chesapeake, VA	$1.00	$107	0.70%	12.00%	12.70%
Jackson, MS	$0.75	$107	0.70%	12.00%	12.70%

Source: HVS, GSA, and Respective Jurisdictions

Airbnb Lodging Tax Collections

Short-term home rental services such as Airbnb and VRBO have grown even more popular among travelers, with Airbnb being the dominant player in the market. 2024 marked a record year for Airbnb in terms of revenue, with a total of $11.1 billion, representing a 12% increase from 2023, which had previously set a record. This increase was primarily driven by a 10% increase in the number of bookings. Listings in North America accounted for 45% of 2024's revenue. Often referred to as part of the sharing economy, these peer-to-peer platforms enable homeowners or hosts to rent out a spare room, an entire house, or an apartment to travelers seeking unique travel experiences and accommodations. Airbnb has experienced exponential growth since its founding. In 2024, Airbnb's adjusted EBITDA rose 11% to $4.0 billion, reflecting continued strong business performance.

In response to Airbnb's growth, cities have been compelled to address challenges stemming from the impact of short-term rentals. Residents have raised concerns over the neighborhood impacts of transient visitation. In response, many cities and states have imposed new taxes and regulations on short-term rentals.

To gain legitimacy and permanence within the United States, Airbnb has urged local governments to permit it to collect and remit lodging taxes on behalf of its hosts. In the past two years, states and cities have made considerable efforts to collect taxes from Airbnb. Most recently, starting January 1, 2025, a 4.5% short-term rental lodging tax will be imposed in Delaware on all short-term rentals, including those listed on platforms such as Airbnb. Hawaii remains the only U.S. state in which Airbnb does not collect and remit taxes on behalf of the state.

Disclaimer

HVS's lodging tax study recognizes that lodging tax rates, collections, and distributions are in constant flux. The data presented herein are 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 is the world's leading consulting and valuation services organization focused on the hotel, restaurant, shared ownership, gaming, and leisure industries. Established in 1980, the company performs over 5,000 assignments annually for virtually every major industry participant. HVS principals are recognized as the leading professionals in their respective regions worldwide. Through a worldwide network of 30 offices staffed by 400 seasoned industry professionals, HVS provides an unparalleled range of complementary services for the hospitality industry. For more information about our expertise and specific services, please visit **www.hvs.com**.

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

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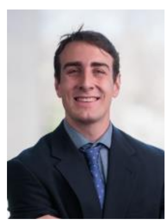

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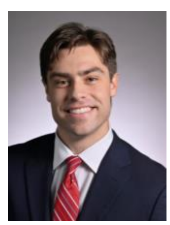

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APPENDIX A – STATE LODGING TAXES

Alabama

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

Alabama		
Year	Rate	Collections
2024	4.00%	$116,201,948
2023	4.00%	114,467,353
2022	4.00%	107,324,113
2021	4.00%	87,457,354
2020	4.00%	69,299,088
2019	4.00%	81,511,676
2018	4.00%	74,265,554
2017	4.00%	68,995,437
2016	4.00%	64,885,867
2015	4.00%	60,894,942
2014	4.00%	56,824,348
2013	4.00%	53,703,169
2012	4.00%	51,777,820
2011	4.00%	49,704,019
2010	4.00%	43,340,743
2009	4.00%	43,754,584
2008	4.00%	47,185,948
2007	4.00%	44,683,652
2006	4.00%	41,274,184
2005	4.00%	35,634,232
2004	4.00%	34,073,086
2003	4.00%	31,510,872
2002	4.00%	30,733,336
2001	4.00%	29,158,729

Alaska

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

Arizona

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

Arizona		
Year	Rate	Collections
2024	5.50%	303,118,299
2023	5.50%	301,851,826
2022	5.50%	275,831,227
2021	5.50%	168,216,523
2020	5.50%	173,851,399
2019	5.50%	200,579,702
2018	5.50%	183,863,915
2017	5.50%	168,226,449
2016	5.50%	155,052,891
2015	5.50%	147,153,473
2014	5.50%	128,390,496
2013	6.50%	122,158,268
2012	6.50%	118,627,527
2011	6.50%	112,160,756
2010	5.50%	107,221,518
2009	5.50%	116,403,922
2008	5.50%	132,163,437
2007	5.50%	132,475,665
2006	5.50%	124,483,456
2005	5.50%	113,372,263
2004	5.50%	100,713,460
2003	5.50%	93,417,455
2002	5.50%	91,286,854
2001	5.50%	102,905,472

Arkansas

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

Arkansas		
Year	Rate	Collections
2024	2.00%	26,660,541
2023	2.00%	25,446,892
2022	2.00%	24,049,980
2021	2.00%	20,544,767
2020	2.00%	13,610,214
2019	2.00%	17,608,562
2018	2.00%	16,428,648
2017	2.00%	15,897,536
2016	2.00%	15,461,541
2015	2.00%	14,815,702
2014	2.00%	13,677,981
2013	2.00%	12,716,494
2012	2.00%	12,405,781
2011	2.00%	12,025,504
2010	2.00%	11,492,218
2009	2.00%	11,378,831
2008	2.00%	12,005,267
2007	2.00%	11,571,123
2006	2.00%	11,089,224
2005	2.00%	10,177,191

California

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

Colorado

Units rented for less than 30 consecutive days are subject to the state sales tax. Hotels are also subject to local sales taxes and local hotel taxes. The state sales tax is collected by the Colorado Department of Revenue, except for home-rule cities and counties. The state retains 2.22% of collections as a Service Fee. The below data pertains to the state sales tax rate and sales tax collections that came from lodging transactions.

Colorado		
Year	Rate	Collections
2024	2.90%	511,470,216
2023	2.90%	347,944,610
2022	2.90%	281,576,573
2021	2.90%	205,057,347
2020	2.90%	189,280,738
2019	2.90%	167,474,420
2018	2.90%	150,955,788
2017	2.90%	132,643,506
2016	2.90%	120,529,916
2015	2.90%	92,553,094
2014	2.90%	88,258,000
2013	2.90%	81,039,000
2012	2.90%	77,409,000
2011	2.90%	71,189,000
2010	2.90%	63,346,000
2009	2.90%	66,536,000
2008	2.90%	72,530,000
2007	2.90%	67,693,000
2006	2.90%	59,660,000
2005	2.90%	54,307,000
2004	2.90%	50,991,000
2003	2.90%	50,514,000

Connecticut

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

Connecticut		
Year	Rate	Collections
2024	15.00%	161,705,739
2023	15.00%	156,975,955
2022	15.00%	136,812,983
2021	15.00%	80,640,298
2020	15.00%	99,916,820
2019	15.00%	131,287,177
2018	15.00%	129,701,359
2017	15.00%	122,789,852
2016	15.00%	119,741,832
2015	15.00%	116,281,201
2014	15.00%	105,663,996
2013	15.00%	104,088,401
2012	15.00%	103,965,000
2011	12.00%	102,109,413

Delaware

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

Delaware		
Year	Rate	Collections
2024	8.00%	18,500,000
2023	8.00%	17,900,000
2022	8.00%	16,900,000
2021	8.00%	11,700,000
2020	8.00%	12,800,000
2019	8.00%	15,800,000
2018	8.00%	14,900,000
2017	8.00%	14,800,000
2016	8.00%	13,700,000
2015	8.00%	13,100,000
2014	8.00%	12,300,000
2013	8.00%	11,900,000
2012	8.00%	11,000,000
2011	8.00%	10,300,000
2010	8.00%	10,000,000
2009	8.00%	9,800,000
2008	8.00%	11,300,000
2007	8.00%	11,400,000
2006	8.00%	10,800,000
2005	8.00%	9,900,000
2004	8.00%	10,200,000
2003	8.00%	9,100,000
2002	8.00%	8,500,000
2001	8.00%	8,700,000

Florida

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

Georgia

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

Georgia		
Year	Rate	Collections
2024	4.00%	460,324,000
2023	4.00%	444,909,000
2022	4.00%	374,826,000
2021	4.00%	230,779,000
2020	4.00%	294,899,000
2019	4.00%	362,879,000
2018	4.00%	330,594,000
2017	4.00%	307,790,000
2016	4.00%	295,999,000
2015	4.00%	269,134,000
2014	4.00%	239,002,000
2013	4.00%	221,699,000
2012	4.00%	208,044,000
2011	4.00%	201,754,000
2010	4.00%	181,437,000

Hawaii

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

Hawaii		
Year	Rate	Collections
2024	10.25%	828,346,000
2023	10.25%	865,257,000
2022	10.25%	738,663,000
2021	10.25%	215,316,000
2020	10.25%	564,318,000
2019	10.25%	600,334,000
2018	10.25%	554,912,000
2017	9.25%	508,357,000
2016	9.25%	446,781,000
2015	9.25%	420,981,000
2014	9.25%	395,242,000
2013	9.25%	354,082,000
2012	9.25%	308,974,000
2011	9.25%	271,755,000
2010	8.25%	214,219,000
2009	7.25%	199,594,000
2008	7.25%	222,685,000
2007	7.25%	219,831,000
2006	7.25%	213,226,000
2005	7.25%	198,774,000
2004	7.25%	181,848,000
2003	7.25%	170,865,000

Idaho

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

Idaho		
Year	Rate	Collections
2024	2.00%	21,966,933
2023	2.00%	21,456,167
2022	2.00%	20,706,386
2021	2.00%	14,868,097
2020	2.00%	13,160,880
2019	2.00%	13,728,386
2018	2.00%	12,576,999
2017	2.00%	11,254,262
2016	2.00%	10,052,629
2015	2.00%	8,830,333
2014	2.00%	8,112,343
2013	2.00%	7,501,871
2012	2.00%	7,084,790
2011	2.00%	6,665,722
2010	2.00%	6,276,456
2009	2.00%	6,862,000
2008	2.00%	7,378,675
2007	2.00%	6,908,518
2006	2.00%	6,290,575
2005	2.00%	5,704,999
2004	2.00%	5,315,084
2003	2.00%	5,044,435
2002	2.00%	4,912,981

Illinois

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

Illinois		
Year	Rate	Collections
2024	6.00%	477,964,365
2023	6.00%	468,072,547
2022	6.00%	327,705,465
2021	6.00%	112,126,344
2020	6.00%	379,416,883
2019	6.00%	443,782,850
2018	6.00%	421,310,900
2017	6.00%	410,380,287
2016	6.00%	263,538,007
2015	6.00%	256,701,628
2014	6.00%	232,368,229
2013	6.00%	222,824,550
2012	6.00%	209,286,338
2011	6.00%	193,391,253
2010	6.00%	171,019,922
2009	6.00%	194,700,000
2008	6.00%	219,700,000
2007	6.00%	206,800,000
2006	6.00%	185,000,000
2005	6.00%	160,700,000
2004	6.00%	156,100,000
2003	6.00%	150,700,000

Indiana

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

Indiana		
Year	Rate	Collections
2024	7.00%	81,741,257
2023	7.00%	72,505,628
2022	7.00%	57,654,919
2021	7.00%	42,161,600
2020	7.00%	61,765,200
2019	7.00%	68,661,200
2018	7.00%	64,738,100
2017	7.00%	60,915,800
2016	7.00%	60,545,200
2015	7.00%	61,088,700
2014	7.00%	51,566,000
2013	7.00%	49,585,700
2012	7.00%	49,261,000
2011	7.00%	42,443,900

Iowa

The statewide sales tax levied on hotels and motels is 5%. Additional local hotel/motel taxes at the city and county level may be imposed on the gross receipts from the renting of sleeping rooms for 31 consecutive days or less, but hotels are not subject to local option sales taxes. Local hotel/motel taxes may not exceed 7%. Collection figures indicate sales and use tax paid by hotels and other lodging establishments.

Iowa		
Year	Rate	Collections
2024	5.00%	52,593,603
2023	5.00%	54,870,217
2022	5.00%	54,360,705
2021	5.00%	46,597,611
2020	5.00%	49,325,061
2019	5.00%	56,643,992
2018	5.00%	50,364,958
2017	5.00%	48,450,514
2016	5.00%	47,667,623
2015	5.00%	47,099,623
2014	5.00%	43,146,372
2013	5.00%	44,827,957
2012	5.00%	42,902,702
2011	5.00%	38,521,298
2010	5.00%	40,025,778
2009	5.00%	34,588,556
2008	5.00%	32,271,965
2007	5.00%	30,174,031
2006	5.00%	28,197,397
2005	5.00%	26,312,120
2004	5.00%	25,165,959
2003	5.00%	24,537,149
2002	5.00%	27,128,614
2001	5.00%	24,912,799

Kansas

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

Kansas		
Year	Rate	Collections
2024	6.50%	62,872,264
2023	6.50%	59,781,952
2022	6.50%	51,430,093
2021	6.50%	32,662,414
2020	6.50%	40,865,673
2019	6.50%	48,276,241
2018	6.50%	46,665,637
2017	6.50%	45,370,808
2016	6.50%	45,631,776
2015	6.15%	40,924,227
2014	6.15%	39,185,828
2013	6.30%	37,493,386
2012	6.30%	36,454,102
2011	6.30%	32,825,094
2010	6.30%	24,876,582
2009	6.30%	26,976,527
2008	6.30%	28,562,931
2007	6.30%	26,592,032
2006	6.30%	24,306,886
2005	6.30%	22,199,803
2004	6.30%	21,814,115
2003	6.30%	19,269,441

Kentucky

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

Kentucky		
Year	Rate	Collections
2024	1.00%	19,385,000
2023	1.00%	20,291,000
2022	1.00%	17,531,000
2021	1.00%	10,466,000
2020	1.00%	12,349,000
2019	1.00%	15,078,000
2018	1.00%	13,491,000
2017	1.00%	12,686,000
2016	1.00%	12,528,000
2015	1.00%	12,393,000
2014	1.00%	10,373,498
2013	1.00%	9,800,144
2012	1.00%	9,270,886
2011	1.00%	8,949,223
2010	1.00%	8,187,581
2009	1.00%	8,638,454
2008	1.00%	8,786,179
2007	1.00%	8,271,470
2006	1.00%	7,526,491

Louisiana

The furnishing of rooms by hotels is subject to the 4.45% statewide sales tax. Localities can also impose hotel occupancy taxes at the county, city, and authority level. The State also imposes a 4% hotel occupancy tax in the Louisiana Stadium District (Orleans and Jefferson Parish), and a 3% New Orleans Morial Exhibition Hall Authority hotel occupancy tax (Orleans Parish), which includes a $.50 excise on hotels with 10-299 rooms, $1 excise on hotels with 300-999 rooms, and $2 excise on hotels with 1000 rooms or more. The below data pertains to the combined Louisiana Stadium District and New Orleans Morial Exhibition Hall Authority tax rates and collection.

Louisiana		
Year	Rate	Collections
2024	7.00%	92,185,711
2023	7.00%	96,242,807
2022	7.00%	73,905,570
2021	7.00%	22,619,960
2020	7.00%	75,558,504
2019	7.00%	90,761,102
2018	7.00%	87,661,877
2017	7.00%	84,330,000
2016	7.00%	82,590,000
2015	7.00%	80,020,000
2014	7.00%	77,690,000
2013	7.00%	68,610,000
2012	7.00%	61,070,000
2011	7.00%	55,730,000
2010	7.00%	47,500,000
2009	7.00%	44,650,000
2008	7.00%	48,260,000
2007	7.00%	39,710,000
2006	7.00%	36,140,000
2005	7.00%	59,750,000
2004	7.00%	50,970,000
2003	7.00%	49,920,000
2002	7.00%	47,240,000

Maine		
Year	Rate	Collections
2024	9.00%	165,153,159
2023	9.00%	161,213,247
2022	9.00%	149,885,892
2021	9.00%	100,572,183
2020	9.00%	92,581,236
2019	9.00%	102,844,854
2018	9.00%	94,780,719
2017	9.00%	86,030,946
2016	9.00%	79,398,954
2015	8.00%	68,738,720
2014	8.00%	64,974,160
2013	7.00%	54,243,980
2012	7.00%	51,228,450
2011	7.00%	47,908,371
2010	7.00%	46,058,656
2009	7.00%	42,520,513
2008	7.00%	45,592,183
2007	7.00%	45,505,922
2006	7.00%	41,654,046
2005	7.00%	39,325,762
2004	7.00%	36,643,761
2003	7.00%	36,208,291
2002	7.00%	35,862,799

Maine

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

Maryland

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

Maryland		
Year	Rate	Collections
2024	6.00%	NA
2023	6.00%	159,225,325
2022	6.00%	152,831,568
2021	6.00%	56,058,275
2020	6.00%	104,008,178
2019	6.00%	128,609,786
2018	6.00%	125,021,184
2017	6.00%	121,100,000
2016	6.00%	110,400,000
2015	6.00%	106,369,718
2014	6.00%	91,752,680
2013	6.00%	91,752,680
2012	6.00%	89,834,791
2011	6.00%	84,087,091
2010	6.00%	79,940,519
2009	6.00%	87,629,108
2008	6.00%	76,854,795
2007	5.00%	65,378,429
2006	5.00%	60,902,495
2005	5.00%	57,759,143
2004	5.00%	55,186,802
2003	5.00%	50,843,977
2002	5.00%	50,353,311

Massachusetts

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

Massachusetts		
Year	Rate	Collections
2024	5.70%	413,255,000
2023	5.70%	388,024,000
2022	5.70%	294,219,000
2021	5.70%	126,471,931
2020	5.70%	252,268,286
2019	5.70%	283,707,812
2018	5.70%	263,448,681
2017	5.70%	255,644,040
2016	5.70%	247,026,426
2015	5.70%	230,198,100
2014	5.70%	209,749,000
2013	5.70%	194,577,000
2012	5.70%	183,707,000
2011	5.70%	167,300,000
2010	5.70%	152,233,000
2009	5.70%	160,933,000
2008	5.70%	174,157,000
2007	5.70%	157,515,000
2006	5.70%	144,808,000
2005	5.70%	133,487,000
2004	5.70%	120,178,000
2003	5.70%	119,991,000
2002	5.70%	123,306,000

Michigan

Hotel room rentals are subject to the Michigan statewide 6% use tax. Local governments may impose their own hotel occupancy taxes. Lodging tax collections were included under a general use tax listing in financial reports beginning in 2015.

Michigan		
Year	Rate	Collections
2024	6.00%	NA
2023	6.00%	NA
2022	6.00%	NA
2021	6.00%	NA
2020	6.00%	NA
2019	6.00%	NA
2018	6.00%	NA
2017	6.00%	NA
2016	6.00%	NA
2015	6.00%	NA
2014	6.00%	81,400,000
2013	6.00%	76,700,000
2012	6.00%	74,500,000
2011	6.00%	68,000,000
2010	6.00%	64,700,000
2009	6.00%	62,400,000
2008	6.00%	69,200,000
2007	6.00%	67,100,000
2006	6.00%	66,800,000
2005	6.00%	61,900,000
2004	6.00%	61,000,000
2003	6.00%	58,400,000
2002	6.00%	59,300,000
2001	6.00%	64,000,000

Minnesota

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

Minnesota		
Year	Rate	Collections
2024	6.88%	NA
2023	6.88%	179,694,275
2022	6.88%	123,664,432
2021	6.88%	82,717,794
2020	6.88%	172,104,933
2019	6.88%	167,469,299
2018	6.88%	155,136,847
2017	6.88%	154,306,155
2016	6.88%	145,645,178
2015	6.88%	139,402,523
2014	6.88%	131,199,165
2013	6.88%	134,815,694
2012	6.88%	123,817,353
2011	6.88%	121,569,413
2010	6.88%	113,635,639
2009	6.50%	104,217,067
2008	6.50%	115,655,852
2007	6.50%	116,180,529
2006	6.50%	105,724,392
2005	6.50%	95,909,029
2004	6.50%	89,346,174
2003	6.50%	85,177,750

Mississippi

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

Mississippi		
Year	Rate	Collections
2024	7.00%	82,876,162
2023	7.00%	82,638,471
2022	7.00%	81,540,433
2021	7.00%	63,117,736
2020	7.00%	62,518,511
2019	7.00%	75,736,707
2018	7.00%	73,973,913
2017	7.00%	72,220,395
2016	7.00%	66,118,261
2015	7.00%	61,021,620
2014	7.00%	60,075,821
2013	7.00%	48,399,322
2012	7.00%	45,949,960
2011	7.00%	45,598,504
2010	7.00%	41,660,429
2009	7.00%	43,959,595
2008	7.00%	44,258,713
2007	7.00%	39,306,553
2006	7.00%	41,464,807
2005	7.00%	36,266,914
2004	7.00%	35,037,328
2003	7.00%	30,946,466
2002	7.00%	31,568,545
2001	7.00%	30,579,624

Missouri		
Year	Rate	Collections
2024	4.23%	102,794,696
2023	4.23%	101,635,644
2022	4.23%	76,180,926
2021	4.23%	74,538,846
2020	4.23%	46,283,732
2019	4.23%	86,237,518
2018	4.23%	85,782,711
2017	4.23%	82,253,340
2016	4.23%	73,384,352
2015	4.23%	70,379,376
2014	4.23%	65,204,093
2013	4.23%	60,049,607
2012	4.23%	58,199,584
2011	4.23%	56,338,736
2010	4.23%	53,456,321
2009	4.23%	50,349,261
2008	4.23%	55,395,130
2007	4.23%	54,117,842
2006	4.23%	51,370,135
2005	4.23%	48,318,063
2004	4.23%	45,858,844
2003	4.23%	46,624,160
2002	4.23%	44,277,883
2001	4.23%	44,960,897

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.

Montana

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

Montana		
Year	Rate	Collections
2024	8.00%	122,968,000
2023	8.00%	116,741,000
2022	8.00%	112,542,000
2021	8.00%	64,159,000
2020	8.00%	64,646,000
2019	7.00%	60,696,000
2018	7.00%	56,896,945
2017	7.00%	51,319,514
2016	7.00%	49,403,270
2015	7.00%	46,824,004
2014	7.00%	42,212,349
2013	7.00%	40,054,048
2012	7.00%	37,864,378
2011	7.00%	34,025,189
2010	7.00%	29,463,020
2009	7.00%	29,784,858
2008	7.00%	31,951,675
2007	7.00%	30,822,617
2006	7.00%	25,697,329
2005	7.00%	24,642,093
2004	7.00%	22,851,830

Nebraska

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

Nebraska		
Year	Rate	Collections
2024	1.00%	8,248,704
2023	1.00%	7,785,235
2022	1.00%	7,395,844
2021	1.00%	6,328,066
2020	1.00%	3,428,551
2019	1.00%	5,896,863
2018	1.00%	5,762,025
2017	1.00%	5,491,572
2016	1.00%	5,442,060
2015	1.00%	5,244,601
2014	1.00%	4,895,468
2013	1.00%	4,524,464
2012	1.00%	4,312,179
2011	1.00%	3,976,771
2010	1.00%	3,834,851
2009	1.00%	3,532,692
2008	1.00%	3,725,953
2007	1.00%	3,558,016
2006	1.00%	3,219,113
2005	1.00%	2,908,916
2004	1.00%	2,791,549
2003	1.00%	2,619,199
2002	1.00%	2,640,766
2001	1.00%	2,598,700

Nevada

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

Nevada		
Year	Rate	Collections
2024	3.38%	278,114,304
2023	3.38%	256,327,888
2022	3.38%	219,022,580
2021	3.38%	94,210,710
2020	3.38%	157,098,901
2019	3.38%	208,476,951
2018	3.38%	204,579,868
2017	3.38%	203,082,002
2016	3.38%	189,474,099
2015	3.38%	171,573,464
2014	3.38%	160,397,406
2013	3.38%	146,370,186
2012	3.38%	143,767,397
2011	3.38%	128,203,856
2010	3.38%	111,513,747
2009	0.38%	18,163,309
2008	0.38%	19,076,477
2007	0.38%	18,363,565
2006	0.38%	17,279,556

New Hampshire

The statewide Meals and Rentals Tax is assessed upon patrons of any facility with sleeping accommodations for 185 days or less. The rate was decreased from 9% to 8.5% in FY 2022. Exemptions are granted for the state government, federal government, campsites, schools, and medical facilities. Operators are allowed to retain a 3% commission on the Meals and Rentals Tax remitted to the state. The below tax data is in calendar years.

New Hampshire		
Year	Rate	Collections
2024	8.50%	27,829,000
2023	8.50%	26,970,500
2022	8.50%	25,908,000
2021	9.00%	28,926,000
2020	9.00%	46,221,575
2019	9.00%	63,559,701
2018	9.00%	62,089,066
2017	9.00%	56,790,540
2016	9.00%	53,434,110
2015	9.00%	51,293,296
2014	9.00%	47,577,052
2013	9.00%	44,815,382
2012	9.00%	41,864,767
2011	9.00%	40,799,181
2010	9.00%	37,375,769
2009	9.00%	34,092,564
2008	8.00%	35,895,249
2007	8.00%	34,930,107
2006	8.00%	32,181,390
2005	8.00%	31,219,485
2004	8.00%	30,836,386
2003	8.00%	30,599,999
2002	8.00%	34,806,937

New Jersey

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

New Jersey		
Year	Rate	Collections
2024	5.00%	146,307,793
2023	5.00%	138,895,519
2022	5.00%	124,349,558
2021	5.00%	82,786,909
2020	5.00%	85,215,628
2019	5.00%	112,489,741
2018	5.00%	105,450,123
2017	5.00%	101,206,200
2016	5.00%	98,400,760
2015	5.00%	95,430,338
2014	5.00%	86,975,867
2013	5.00%	92,179,102
2012	5.00%	85,182,162
2011	5.00%	78,238,345
2010	5.00%	72,808,464
2009	5.00%	74,261,839
2008	5.00%	86,285,708
2007	5.00%	84,194,930
2006	5.00%	78,949,297
2005	5.00%	78,023,679
2004	7.00%	85,198,185

New Mexico

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

New York

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

New York		
Year	Rate	Collections
2024	4.00%	559,304,938
2023	4.00%	515,772,204
2022	4.00%	293,517,313
2021	4.00%	104,755,411
2020	4.00%	510,499,111
2019	4.00%	507,043,783
2018	4.00%	496,421,014
2017	4.00%	510,810,237
2016	4.00%	500,215,557
2015	4.00%	487,377,020
2014	4.00%	459,733,782
2013	4.00%	439,978,360
2012	4.00%	411,854,760
2011	4.00%	363,064,040
2010	4.00%	314,090,880
2009	4.00%	370,228,080
2008	4.00%	362,691,200
2007	4.00%	316,757,120
2006	4.00%	298,444,600
2005	4.00%	268,137,640
2004	4.00%	233,572,840
2003	4.00%	225,718,000

North Carolina

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

North Carolina		
Year	Rate	Collections
2024	4.75%	393,277,409
2023	4.75%	375,492,456
2022	4.75%	333,567,914
2021	4.75%	230,681,257
2020	4.75%	227,384,825
2019	4.75%	259,427,542
2018	4.75%	236,947,601
2017	4.75%	221,588,093
2016	4.75%	204,480,071
2015	4.75%	187,994,716
2014	4.75%	171,506,857
2013	4.75%	160,377,382
2012	4.75%	153,190,916
2011	5.75%	168,263,826
2010	5.75%	138,465,460
2009	4.50%	121,583,836
2008	4.50%	126,918,846
2007	4.50%	124,361,295
2006	4.50%	120,557,672
2005	4.50%	118,722,758
2004	4.50%	123,873,426
2003	4.50%	112,843,854
2002	4.50%	91,136,250
2001	4.50%	87,748,141

North Dakota

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

Ohio

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

Oklahoma

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

Oklahoma		
Year	Rate	Collections
2024	4.50%	7,227,269
2023	4.50%	6,309,399
2022	4.50%	6,271,034
2021	4.50%	5,416,675
2020	4.50%	3,409,471
2019	4.50%	3,439,477
2018	4.50%	2,824,264
2017	4.50%	2,513,038
2016	4.50%	2,340,898
2015	4.50%	2,139,650
2014	4.50%	1,836,963
2013	4.50%	1,651,152
2012	4.50%	1,458,393
2011	4.50%	1,318,334

Oregon

The State 1.50% Lodging Tax is imposed on those who provide temporary overnight lodging. This tax is in addition to local city and county sales taxes or lodging taxes. Exemptions are granted for federal employees, lodgers for 30+ days, health care facilities, mental health facilities, facilities with fewer than 30 rentals/year, emergency temporary shelter, and nonprofits. A 5% administration fee retained from the total tax by providers. The data below pertains to collections in calendar years.

Oregon		
Year	Rate	Collections
2024	1.50%	41,528,704
2023	1.50%	41,638,062
2022	1.50%	36,632,752
2021	1.80%	23,824,563
2020	1.80%	40,575,225
2019	1.80%	40,656,843
2018	1.80%	38,404,715
2017	1.80%	31,355,646
2016	1.00%	18,661,787
2015	1.00%	17,797,802
2014	1.00%	15,508,927
2013	1.00%	13,527,916
2012	1.00%	12,377,707
2011	1.00%	11,505,246
2010	1.00%	11,085,176
2009	1.00%	10,492,522
2008	1.00%	11,718,287
2007	1.00%	11,690,021
2006	1.00%	10,720,797
2005	1.00%	9,087,486
2004	1.00%	8,361,090

Pennsylvania

The Hotel Occupancy Tax applies to room rental charges for periods fewer than 30 days. It is imposed at the same rate as the Pennsylvania sales tax, at 6%, with a 1% local tax added to purchases made in Allegheny County and in Philadelphia. Local sales taxes and hotel occupancy taxes can also be imposed in addition to the statewide Hotel Occupancy Tax.

Pennsylvania		
Year	Rate	Collections
2024	6.00%	272,200,000
2023	6.00%	256,300,000
2022	6.00%	224,700,000
2021	6.00%	119,400,000
2020	6.00%	180,900,000
2019	6.00%	227,000,000
2018	6.00%	212,604,000
2017	6.00%	207,906,000
2016	6.00%	198,754,000
2015	6.00%	191,773,900
2014	6.00%	196,087,000
2013	6.00%	187,933,000
2012	6.00%	181,200,000
2011	6.00%	169,980,000
2010	6.00%	152,082,000
2009	6.00%	156,370,000
2008	6.00%	167,591,000
2007	6.00%	163,280,000

Rhode Island

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

Rhode Island		
Year	Rate	Collections
2024	6.00%	35,549,488
2023	6.00%	34,941,303
2022	6.00%	32,516,283
2021	6.00%	26,005,401
2020	6.00%	26,153,929
2019	6.00%	28,297,063
2018	6.00%	21,532,607
2017	6.00%	19,599,832
2016	6.00%	19,369,329
2015	6.00%	17,219,528
2014	6.00%	15,690,500
2013	6.00%	14,809,420
2012	6.00%	14,057,464
2011	6.00%	13,012,244
2010	6.00%	11,919,275

South Carolina

The rental of transient accommodations is subject to a statewide accommodations tax of 2% in addition to the statewide 5% sales tax and a potential maximum of 2% local sales tax. Exemptions: rentals for 90+ days and room rentals in house with fewer than 6 bedrooms. The below data pertains to the state accommodations tax.

South Carolina		
Year	Rate	Collections
2024	2.00%	114,536,856
2023	2.00%	112,344,190
2022	2.00%	109,772,793
2021	2.00%	75,862,442
2020	2.00%	65,851,960
2019	2.00%	75,154,113
2018	2.00%	72,032,863
2017	2.00%	69,577,895
2016	2.00%	62,908,467
2015	2.00%	59,553,409
2014	2.00%	56,090,912
2013	2.00%	50,910,208
2012	2.00%	50,778,183
2011	2.00%	44,429,416
2010	2.00%	39,794,989
2009	2.00%	41,847,565
2008	2.00%	45,409,248
2007	2.00%	42,751,190
2006	2.00%	40,355,781
2005	2.00%	36,774,136
2004	2.00%	34,728,812
2003	2.00%	33,443,210
2002	2.00%	32,103,360

South Dakota

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

South Dakota		
Year	Rate	Collections
2024	1.50%	19,195,908
2023	1.50%	17,964,906
2022	1.50%	17,157,880
2021	1.50%	12,936,192
2020	1.50%	12,503,566
2019	1.50%	9,531,243
2018	1.50%	9,140,577
2017	1.50%	8,884,732
2016	1.50%	8,952,731
2015	1.50%	8,293,109
2014	1.50%	7,590,592
2013	1.50%	7,247,846
2012	1.50%	9,544,379
2011	1.50%	9,474,051
2010	1.50%	8,409,717
2009	1.00%	5,741,636
2008	1.00%	5,748,566
2007	1.00%	5,349,006
2006	1.00%	4,978,054
2005	1.00%	4,595,790
2004	1.00%	4,350,557
2003	1.00%	4,109,768
2002	1.00%	3,722,957
2001	1.00%	3,793,170

Tennessee

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

Tennessee		
Year	Rate	Collections
2024	7.00%	475,626,711
2023	7.00%	456,424,895
2022	7.00%	395,589,000
2021	7.00%	227,242,390
2020	7.00%	258,284,334
2019	7.00%	278,372,455
2018	7.00%	238,462,115
2017	7.00%	236,505,477
2016	7.00%	224,620,980
2015	7.00%	198,123,000
2014	7.00%	175,227,255
2013	7.00%	164,403,527
2012	7.00%	160,868,386
2011	7.00%	144,128,615
2010	7.00%	137,972,562
2009	7.00%	146,253,396
2008	7.00%	160,908,556
2007	7.00%	154,080,942
2006	7.00%	142,333,331
2005	7.00%	131,675,053
2004	7.00%	124,795,032

Texas

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

Texas		
Year	Rate	Collections
2024	6.00%	754,907,034
2023	6.00%	778,470,165
2022	6.00%	726,458,727
2021	6.00%	490,112,093
2020	6.00%	420,596,057
2019	6.00%	647,246,091
2018	6.00%	610,389,725
2017	6.00%	528,923,364
2016	6.00%	526,107,469
2015	6.00%	530,086,141
2014	6.00%	490,111,083
2013	6.00%	450,129,053
2012	6.00%	401,411,015
2011	6.00%	348,796,113
2010	6.00%	330,809,436
2009	6.00%	343,544,448
2008	6.00%	370,979,724
2007	6.00%	340,634,147
2006	6.00%	308,018,897
2005	6.00%	262,092,112
2004	6.00%	238,861,664
2003	6.00%	227,899,404
2002	6.00%	230,909,206
2001	6.00%	246,813,166

Utah

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

Utah		
Year	Rate	Collections
2024	5.17%	117,376,236
2023	5.17%	112,112,301
2022	5.17%	103,306,950
2021	5.17%	76,791,402
2020	5.17%	84,285,037
2019	5.17%	112,860,040
2018	5.02%	102,330,624
2017	4.70%	90,825,442
2016	4.70%	81,403,955
2015	4.70%	74,582,105
2014	4.70%	95,807,557
2013	4.70%	90,825,442
2012	4.70%	81,403,955
2011	4.70%	71,895,888
2010	4.70%	66,065,589
2009	4.70%	62,171,182

Vermont

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

Vermont		
Year	Rate	Collections
2024	9.00%	NA
2023	9.00%	82,770,382
2022	9.00%	78,488,959
2021	9.00%	43,811,738
2020	9.00%	48,178,454
2019	9.00%	53,810,168
2018	9.00%	50,797,941
2017	9.00%	47,669,180
2016	9.00%	41,441,204
2015	9.00%	39,754,091
2014	9.00%	40,365,629
2013	9.00%	37,736,569
2012	9.00%	34,613,640
2011	9.00%	33,444,580
2010	9.00%	30,723,207
2009	9.00%	31,031,768
2008	9.00%	34,041,787
2007	9.00%	31,007,119
2006	9.00%	30,570,783
2005	9.00%	29,761,865
2004	9.00%	29,027,418
2003	9.00%	28,758,828
2002	9.00%	28,233,496
2001	9.00%	28,724,393

Virginia

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

Virginia		
Year	Rate	Collections
2024	5.30%	188,372,108
2023	5.30%	183,354,700
2022	5.30%	178,019,646
2021	5.30%	132,651,375
2020	5.30%	91,309,773
2019	5.30%	171,324,488
2018	5.30%	165,668,788
2017	5.30%	160,720,378
2016	5.30%	154,200,014
2015	5.30%	148,268,247
2014	5.00%	139,062,077
2013	5.00%	154,691,854
2012	5.00%	155,145,856
2011	5.00%	149,387,770
2010	5.00%	141,842,166
2009	5.00%	140,210,350
2008	5.00%	153,314,795
2007	5.00%	153,959,963
2006	5.00%	149,990,419

Washington

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

Washington		
Year	Rate	Collections
2024	5.00%	NA
2023	5.00%	174,514,000
2022	5.00%	151,079,000
2021	5.00%	92,589,000
2020	5.00%	129,082,000
2019	5.00%	147,921,000
2018	5.00%	149,005,000
2017	5.00%	132,423,000
2016	5.00%	102,605,000
2015	5.00%	95,829,000
2014	5.00%	84,362,000
2013	5.00%	78,564,000
2012	5.00%	75,201,000
2011	5.00%	146,449,613
2010	5.00%	137,444,863
2009	5.00%	129,322,140
2008	5.00%	136,756,688
2007	5.00%	134,894,829
2006	5.00%	122,473,985
2005	5.00%	110,746,125
2004	5.00%	99,255,624
2003	5.00%	99,380,193
2002	5.00%	97,711,942
2001	5.00%	95,047,855

West Virginia

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

Wisconsin

Furnishing lodging to the same person or entity at a hotel for a continuous period of fewer than 30 days is subject to the 5% Wisconsin sales tax, as well as county, municipal, and authority sales taxes and hotel taxes. Data on sales tax revenue from lodging sales is not available for FY 2007.

Wisconsin		
Year	Rate	Collections
2024	5.00%	118,224,784
2023	5.00%	116,921,247
2022	5.00%	118,512,100
2021	5.00%	98,824,772
2020	5.00%	60,026,613
2019	5.00%	117,471,686
2018	5.00%	115,507,857
2017	5.00%	107,047,363
2016	5.00%	104,459,436
2015	5.00%	98,492,822
2014	5.00%	91,958,935
2013	5.00%	85,999,847
2012	5.00%	83,349,821
2011	5.00%	79,419,606
2010	5.00%	74,631,537
2009	5.00%	70,715,400
2008	5.00%	79,294,596

Wyoming

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