



Lodging Tax Study

2019

American Hotel &
Lodging Association

September 2020

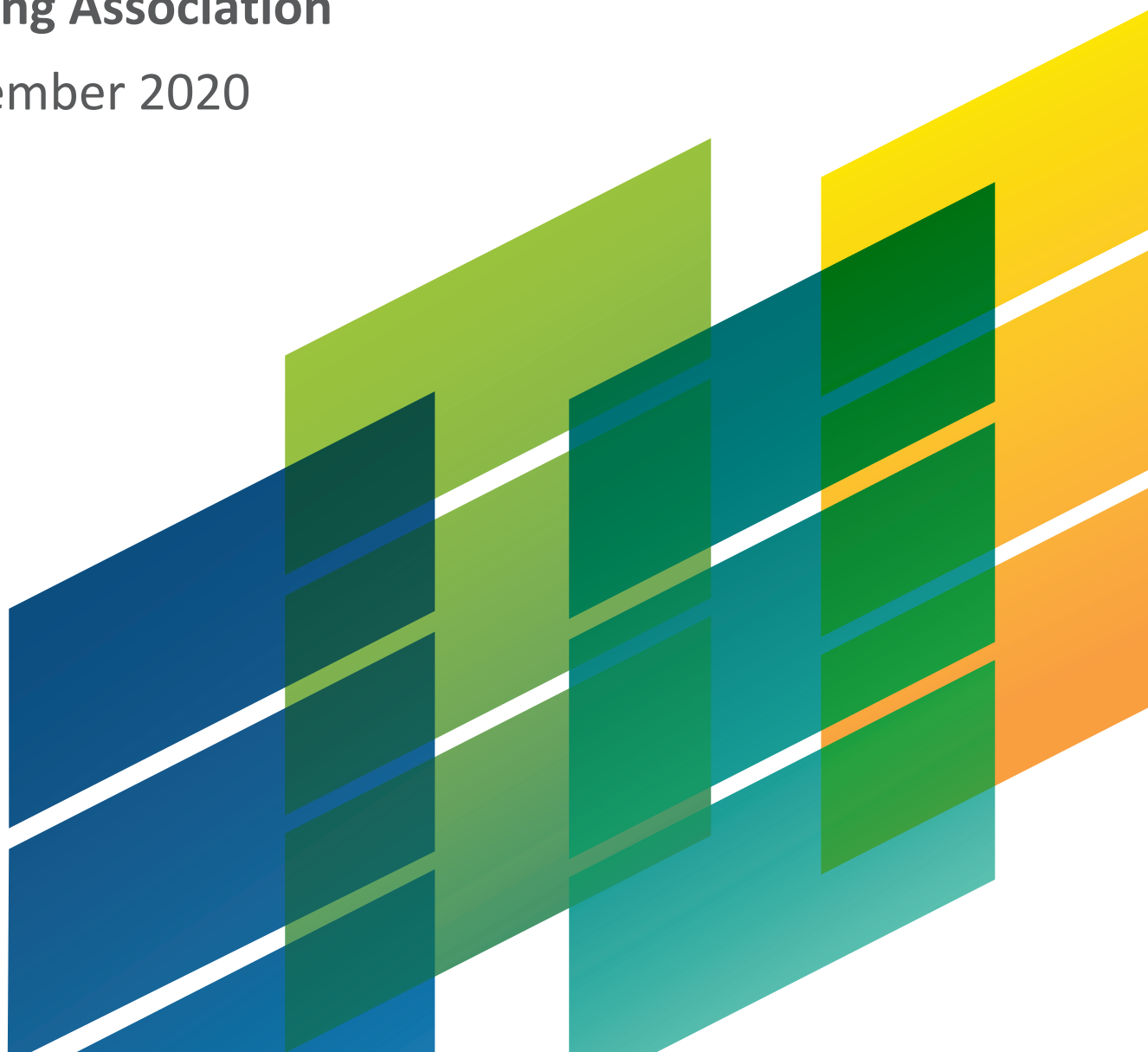


Table of Contents

Executive Summary	2
Premises of the Study	3
Funding	3
Purpose of the Study	3
Methodology	3
Information Collected	3
Lodging Tax Defined	4
Lodging Tax Data Tables	5
State Lodging Tax	5
Top 50 Total Tax Rates Graph by City	6
Total Tax Rates by City	7
Total Tax Rate Map	13
Total Tax Rates by City and State	14
Tax Names	22
Tax Use	33
Additional Resources	34

Executive Summary

The lodging industry takes seriously its commitment to partnering with communities around the country. For nearly ten years, the industry saw tremendous growth, creating jobs and boosting communities. In 2020, the industry has come together to help serve the healthcare workers, first responders, and others impacted by the COVID-19 pandemic. Another factor of that service to the community comes from significant contributions through tax dollars that go to the local, state and federal governments.

As this study shows, the lodging industry currently imposes a considerable tax rate on its guests, which has stayed fairly stable since 2016. The average total tax is 13.5% with some cities charging guests a total tax rate above 20%*. Further, the study finds multiple levels of taxes which are levied on hotel guests, amounting to up to six or more different types of taxes, fees, and assessments.

STR conducted a survey of lodging taxes in 2019 across more than 200 U.S. cities. The study illustrates the total tax rate broken down into the various tax categories, such as state, multi-county, county, city, sub-city, sales, and additional flat fees.

Below are highlights of the study.

- Total tax paid by hotel guests is at an average of 13.5% in the United States with some U.S. cities now taxing their hotel guests at a total tax rate above 20%*. Although some individual cities and states have changed their taxes since 2016, the average tax rate across the country is approximately the same.
- Of 244 city tax rates analyzed, all but 25 cities have tax rates at 10% or higher, with 73 cities at 15% or higher. Six cities – all with dollar-based flat fees – have tax rates at 20%* or higher.
- The highest total tax charged at a U.S. hotel has increased considerably, mainly in Georgia as a result of a recent \$5 per room per night tax enacted last year by the state of Georgia.
- The highest total tax rate at a U.S. hotel is 22.7%* in Columbus, GA, slightly lower than the tax rate in 2016 (22.9%*). This decline is not due to a decline in actual tax rates, but rather an increase in ADR, which decreased the percentage value of Georgia's \$5 per room night state lodging tax. Five other Georgia cities were in the top ten markets for total tax: Decatur, Macon, Marietta, Augusta, and Savannah. Columbus as well as two other Georgia cities; Macon, GA at 22.7%* and Augusta, GA at 20.2%*, topped the list as having the highest total tax. The highest tax rate of any major city in the US is Anaheim, CA at 18.1%*. Previously, the highest tax rate for a major city was Atlanta, GA, however, similar to other cities in Georgia, the \$5 per room night tax has decreased as a percentage of ADR.
- Many major tourism destinations, such as Las Vegas at 13.4%; Myrtle Beach and Miami at 13%; Minneapolis at 12.9%; and San Diego at 12.5% are around the national average of 13.3% total hotel tax. Several cities, including Kansas City, MO at 20.4%*; Anaheim, CA at 18.1%*; and San Antonio, TX at 17.6%, require hotel guests to pay far above the national average.
- Use of tax funds by government agencies varies, though data available shows that at least 50 percent of funds collected are allocated for tourism related purposes.

** Includes an estimated percentage for additional flat fees based on the 2019 average daily rate for that city.*

Premises of the Study

Funding

This study was funded by the American Hotel & Lodging Association.

Purpose of the Study

The purpose of this study is to provide current information by state on how lodging tax is structured, the total lodging tax collections for each state, and the lodging tax in the largest cities in each state. This report was prepared for the American Hotel & Lodging Association.

Recent lodging tax data collections have focused solely on the largest cities in the country, which does not cover information in all states. The information included in this study will be helpful to tourism agencies and lodging properties as they conduct comparative analysis. As concerns grow over expanding lodging tax rates, the lodging industry and other tourism businesses can use this data to determine the resulting impact.

The effective date of this study is December 2019. It is important to note that some of the municipalities herein have changed their lodging taxes since that time.

Methodology

Data was collected from AH&LA Partner State Associations (PSAs) at the request of the American Hotel & Lodging Association (AH&LA). In an online survey questionnaire, each state was asked to provide tax data for up to seven of their largest cities, based on hotel room supply.

Follow-up was completed with the PSAs that did not respond. Data was verified by the PSAs and spot checked for accuracy. Not all states have a PSA or may not have been able to provide the requested data. In these instances, we used alternate approaches for data collection, including contacting respective local government jurisdictions, local CVBs, etc.

Understanding that some lodging taxes might be collected at the special district level (e.g. for a local development area), the assumption was made that lodging taxes levied by such localized jurisdictions were included where applicable.

Information Collected

The following information was collected from each PSA or other reliable source:

- Terminology utilized by each state for their respective lodging taxes (i.e. room tax, bed tax, lodging tax, transient occupancy tax, etc.).
- Method of imposing lodging taxes in each state (i.e. state, county, local, or a combination).
- Current lodging tax rates for an average of five major cities per state. This included the tax breakdowns by state, multi-county, county, city, sub-city, and sales tax. Data was also collected if there were other applicable taxes on a lodging stay, such as an additional percentage or flat per room charge.

Lodging Tax Defined

As defined by AH&LA, a “Lodging Tax” is a tax on paid overnight stays at a lodging property. This study analyzed lodging tax rates for hotel properties, however some states and cities also charge lodging taxes on short term rental properties. It is usually collected by the lodging operator from the overnight guest, and then passed on to the appropriate level of government. Lodging taxes were created to offset the burden on the local and state governments for paying the full cost of marketing to attract travelers to their area and to provide tourist services. In areas with a lodging tax, the traveler now pays a part of the cost of attracting them to the area and funding services specifically for travelers.

Lodging Tax Data Tables

State Lodging Tax

A state lodging tax is a tax levied at the state level on lodging only, not general sales tax. For the purposes of this study, a lodging tax is considered to be any tax or assessment which is charged exclusively on room rentals.

The state lodging tax for all fifty states and Washington, DC is listed in the table below. Only twenty-four of the fifty states and Washington, DC collect a state lodging tax. Utah was the only state to add a state lodging tax since 2016, at a rate of 0.32%. Of those states which collect a state lodging tax, the average tax is 5%. Georgia is the only state that charges a flat dollar-based tax. Connecticut has the highest state lodging tax percentage, with Hawaii and Maine also showing high state tax rates. However, the Maine and Connecticut rates represent the comprehensive lodging tax for those states.

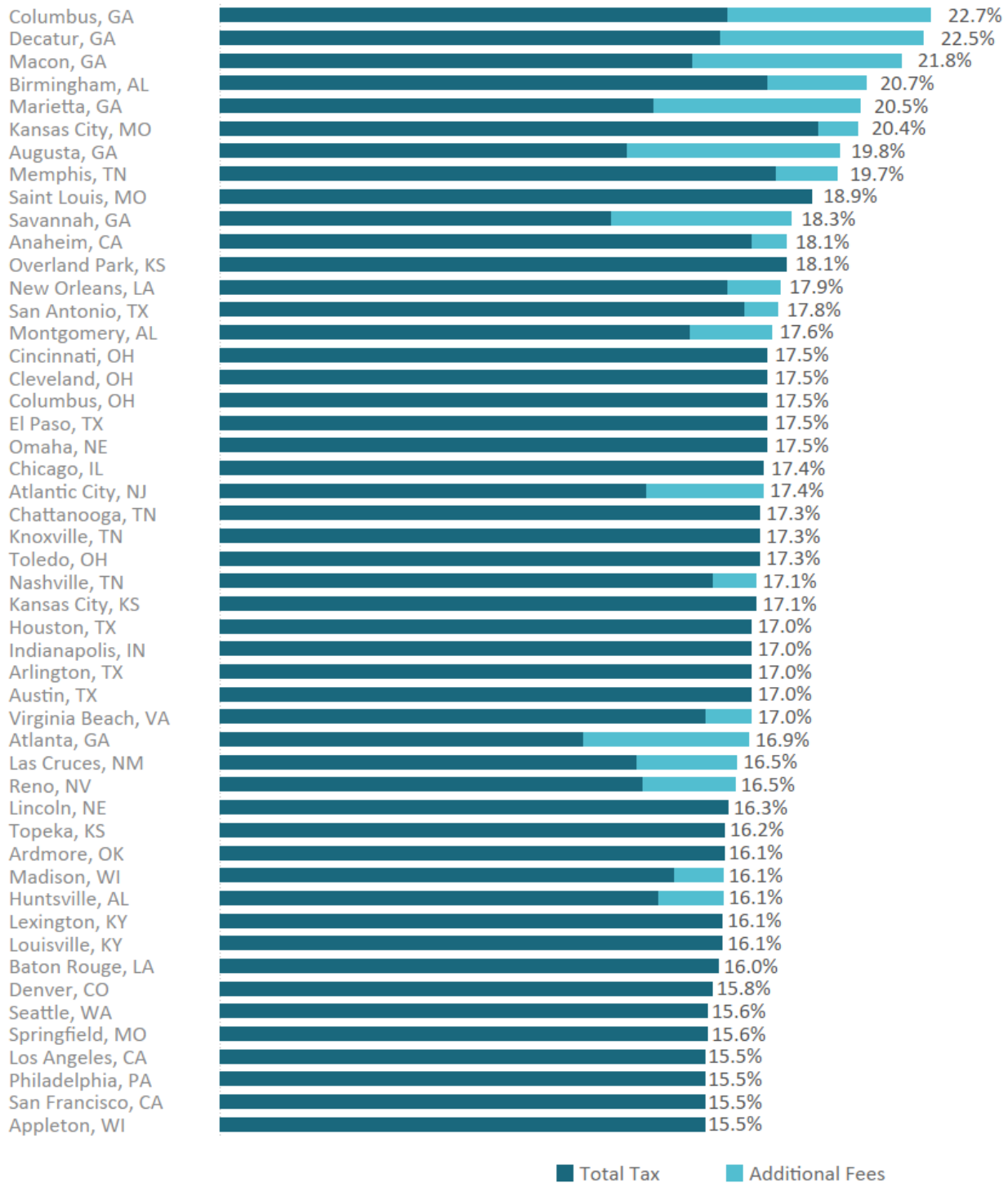
State	State Lodging Tax
Georgia	\$5.00
Connecticut*	15.00%
Hawaii	10.25%
Maine*	9.00%
New Hampshire	9.00%
Vermont	9.00%
Delaware	8.00%
Montana	8.00%
Illinois	6.17%
Pennsylvania	6.00%
Texas	6.00%
Massachusetts	5.70%
Iowa	5.00%
New Jersey	5.00%
Rhode Island	5.00%
Alabama	4.00%
Arkansas	2.00%
Idaho	2.00%
South Carolina	2.00%
Oregon	1.50%
South Dakota	1.50%
Kentucky	1.00%
Nebraska	1.00%
Utah	0.32%
Alaska	0.00%
Arizona	0.00%

State	State Lodging Tax
California	0.00%
Colorado	0.00%
Florida	0.00%
Indiana	0.00%
Louisiana	0.00%
Michigan	0.00%
Minnesota	0.00%
Mississippi	0.00%
Missouri	0.00%
Nevada	0.00%
New Mexico	0.00%
New York	0.00%
North Carolina	0.00%
North Dakota	0.00%
Ohio	0.00%
Tennessee	0.00%
Virginia	0.00%
Washington	0.00%
Washington DC	0.00%
West Virginia	0.00%
Wisconsin	0.00%
Wyoming	0.00%
Kansas	0.00%
Maryland	0.00%
Oklahoma	0.00%

* This is the total statewide lodging tax. Cities do not have the option for local or special district lodging taxes.

Top 50 Total Tax Rates Graph by City

When referring to total tax rate, this is the sum of all lodging and sales taxes collected at all levels, including state, municipality, and other levels, as well as any additional flat fees that some cities have (more information on page 7). The actual tax rates at the various tax levels are included in the table on page 14. This graph shows the top 50 cities by total tax rate.



Total Tax Rates by City

The following table summarizes the total lodging tax rate for 244 cities across the United States. Included in this table is an interpolation of additional flat rate fees that some cities have. This is an estimated percentage based on the 2019 average daily rate (ADR) for that city. With these additional fees included, Columbus, GA has the highest total tax rate of 22.70%. The average total tax is 13.55%, with the lowest total tax rate in Denali, AK and Gillette, WY of 7.00%.

City	State	Dollar Fees as % of ADR	Total City Tax
Columbus	Georgia	6.47%	22.70%
Decatur	Georgia	6.48%	22.47%
Macon	Georgia	6.70%	21.80%
Birmingham	Alabama	3.16%	20.66%
Marietta	Georgia	6.64%	20.48%
Kansas City	Missouri	1.30%	20.40%
Augusta	Georgia	6.80%	19.80%
Memphis	Tennessee	1.99%	19.74%
Saint Louis	Missouri		18.93%
Savannah	Georgia	5.80%	18.29%
Anaheim	California	1.11%	18.11%
Overland Park	Kansas		18.10%
New Orleans	Louisiana	1.73%	17.93%
San Antonio	Texas	1.09%	17.84%
Montgomery	Alabama	2.63%	17.63%
Cincinnati	Ohio		17.50%
Cleveland	Ohio		17.50%
El Paso	Texas		17.50%
Omaha	Nebraska		17.50%
Columbus	Ohio		17.50%
Chicago	Illinois		17.39%
Atlantic City	New Jersey	3.74%	17.36%
Knoxville	Tennessee		17.25%
Chattanooga	Tennessee		17.25%
Toledo	Ohio		17.25%
Nashville	Tennessee	1.38%	17.13%
Kansas City	Kansas		17.13%
Houston	Texas		17.00%
Indianapolis	Indiana		17.00%
Austin	Texas		17.00%
Arlington	Texas		17.00%
Virginia Beach	Virginia	1.49%	16.99%
Atlanta	Georgia	5.29%	16.90%
Las Cruces	New Mexico	3.23%	16.54%
Reno	Nevada	2.99%	16.49%
Lincoln	Nebraska		16.25%

City	State	Dollar Fees as % of ADR	Total City Tax
Topeka	Kansas		16.15%
Ardmore	Oklahoma		16.13%
Madison	Wisconsin	1.60%	16.10%
Huntsville	Alabama	2.09%	16.09%
Louisville	Kentucky		16.07%
Lexington	Kentucky		16.07%
Denver	Colorado		15.75%
Springfield	Missouri		15.60%
Seattle	Washington		15.60%
San Francisco	California		15.50%
Los Angeles	California		15.50%
Philadelphia	Pennsylvania		15.50%
Baltimore	Maryland		15.50%
Canton	Ohio		15.50%
Green Bay	Wisconsin		15.50%
Appleton	Wisconsin		15.50%
New York	New York	0.74%	15.49%
Salina	Kansas		15.45%
Santa Fe	New Mexico		15.44%
San Jose	California	1.26%	15.26%
Charlotte	North Carolina		15.25%
Akron	Ohio		15.25%
Milwaukee	Wisconsin		15.10%
Portland	Oregon		15.00%
Fort Wayne	Indiana		15.00%
Evansville	Indiana		15.00%
Dallas	Texas		15.00%
Fort Worth	Texas		15.00%
Tuscaloosa	Alabama		15.00%
Little Rock	Arkansas		15.00%
Stamford	Connecticut		15.00%
Ledyard	Connecticut		15.00%
Uncasville	Connecticut		15.00%
Hartford	Connecticut		15.00%
Danbury	Connecticut		15.00%
Baton Rouge	Louisiana		15.95%
Grand Rapids	Michigan		15.00%
Honolulu	Hawaii		14.96%
Washington	Washington DC		14.95%
Boston	Massachusetts		14.95%
Tacoma	Washington	1.35%	14.85%
Fort Smith	Arkansas		14.75%
Kailua Kona	Hawaii		14.69%
Mount Laurel	New Jersey		14.63%

City	State	Dollar Fees as % of ADR	Total City Tax
Princeton	New Jersey		14.63%
Grand Junction	Colorado		14.52%
Rogers	Arkansas		14.50%
Tampa	Florida		14.50%
Grand Island	Nebraska		14.50%
Lawton	Oklahoma		14.50%
Hyannis	Massachusetts		14.45%
Cambridge	Massachusetts		14.45%
Lahaina	Hawaii		14.42%
Kihei	Hawaii		14.42%
Wailea	Hawaii		14.42%
Bellevue	Washington		14.40%
Moab	Utah		14.32%
Mesa	Arizona		14.27%
Rosemont	Illinois		14.17%
Schaumburg	Illinois		14.17%
Branson	Missouri		14.10%
Tempe	Arizona		14.07%
Scottsdale	Arizona		14.02%
Mobile	Alabama		14.00%
North Little Rock	Arkansas		14.00%
Detroit	Michigan		14.00%
Romulus	Michigan		14.00%
Albany	New York		14.00%
Rochester	New York		14.00%
Pittsburgh	Pennsylvania		14.00%
Charleston	South Carolina		14.00%
Kearney	Nebraska		14.00%
North Platte	Nebraska		14.00%
Columbia	Missouri		13.98%
Bloomington	Minnesota		13.88%
Rochester	Minnesota		13.88%
Saint Paul	Minnesota		13.88%
Albuquerque	New Mexico		13.88%
SeaTac	Washington	1.47%	13.87%
Sandusky	Ohio		13.75%
Norman	Oklahoma		13.75%
Oklahoma City	Oklahoma		13.63%
Newark	New Jersey		13.63%
Williamsburg	Virginia	1.60%	13.60%
Tulsa	Oklahoma		13.52%
Ketchikan	Alaska		13.50%
Bentonville	Arkansas		13.50%
Kissimmee	Florida		13.50%

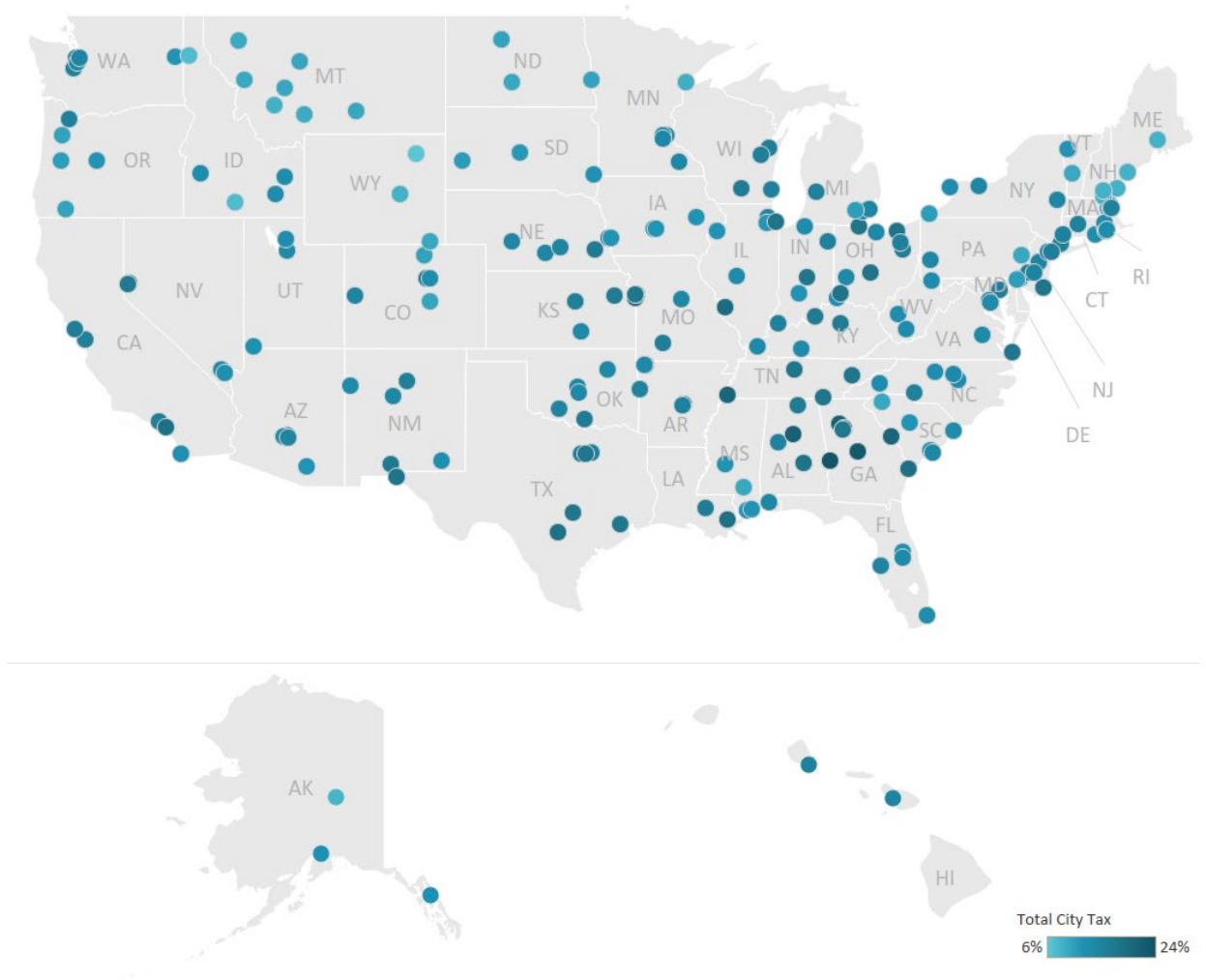
City	State	Dollar Fees as % of ADR	Total City Tax
Wichita	Kansas		13.50%
Durham	North Carolina		13.50%
Sparks	Nevada		13.50%
Dayton	Ohio		13.50%
Arlington	Virginia		13.50%
Bowling Green	Kentucky		13.42%
Alexandria	Virginia	0.89%	13.39%
Las Vegas	Nevada		13.38%
Park City	Utah		13.37%
Paducah	Kentucky		13.36%
Salt Lake City	Utah		13.32%
Gallup	New Mexico		13.31%
Richmond	Virginia		13.30%
Raleigh	North Carolina		13.25%
Springfield	Illinois		13.17%
Providence	Rhode Island		13.00%
Warwick	Rhode Island		13.00%
Newport	Rhode Island		13.00%
Middletown	Rhode Island		13.00%
Westerly	Rhode Island		13.00%
Aurora	Colorado		13.00%
Miami	Florida		13.00%
Boise	Idaho		13.00%
Idaho Falls	Idaho		13.00%
Pocatello	Idaho		13.00%
South Bend	Indiana		13.00%
Asheville	North Carolina		13.00%
Niagara Falls	New York		13.00%
Myrtle Beach	South Carolina		13.00%
Charleston	West Virginia		13.00%
Morgantown	West Virginia		13.00%
Beckley	West Virginia		13.00%
Minneapolis	Minnesota		12.88%
Ogden	Utah		12.82%
Greensboro	North Carolina		12.75%
Carlsbad	New Mexico		12.65%
Phoenix	Arizona		12.57%
San Diego	California		12.50%
Orlando	Florida		12.50%
Lake Buena Vista	Florida		12.50%
Henderson	Nevada		12.50%
Florence	Kentucky		12.36%
St George	Utah		12.32%
Pigeon Forge	Tennessee		12.25%

City	State	Dollar Fees as % of ADR	Total City Tax
Wisconsin Dells	Wisconsin		12.25%
Sioux Falls	South Dakota	2.18%	12.18%
Tucson	Arizona		12.05%
Jackson	Mississippi	1.04%	12.04%
Juneau	Alaska		12.00%
Des Moines	Iowa		12.00%
Council Bluffs	Iowa		12.00%
West Des Moines	Iowa		12.00%
Cedar Rapids	Iowa		12.00%
Davenport	Iowa		12.00%
Bloomington	Indiana		12.00%
Biloxi	Mississippi		12.00%
Gulfport	Mississippi		12.00%
Columbia	South Carolina		12.00%
North Charleston	South Carolina		12.00%
Anchorage	Alaska		12.00%
Burlington	Vermont		12.00%
Spokane	Washington		12.00%
Snowshoe	West Virginia		12.00%
Bend	Oregon		11.90%
Waltham	Massachusetts		11.70%
Woburn	Massachusetts		11.70%
Naperville	Illinois		11.67%
Pierre	South Dakota	2.49%	11.49%
Rapid City	South Dakota	2.15%	11.15%
Newark	Delaware		11.00%
Eugene	Oregon		11.00%
Ann Arbor	Michigan		11.00%
Erie	Pennsylvania		11.00%
Deadwood	South Dakota	1.78%	10.78%
Fort Collins	Colorado		10.55%
Ocean City	Maryland		10.50%
Medford	Oregon		10.50%
Salem	Oregon		10.50%
Fargo	North Dakota		10.50%
Minot	North Dakota		10.50%
Williston	North Dakota		10.50%
Laughlin	Nevada		10.50%
Colorado Springs	Colorado		10.25%
Great Falls	Montana	2.24%	10.24%
Billings	Montana	2.08%	10.08%
Helena	Montana	2.05%	10.05%
Wilmington	Delaware		10.00%
Robinsonville	Mississippi		10.00%

City	State	Dollar Fees as % of ADR	Total City Tax
Hattiesburg	Mississippi		10.00%
Bismarck	North Dakota		10.00%
Allentown	Pennsylvania		10.00%
Greenville	South Carolina		10.00%
Cheyenne	Wyoming		10.00%
South Burlington	Vermont		10.00%
Killington	Vermont		10.00%
Rutland	Vermont		10.00%
Missoula	Montana	1.85%	9.85%
Kalispell	Montana	1.81%	9.81%
Bozeman	Montana	1.64%	9.64%
Duluth	Minnesota		9.38%
Butte	Montana	1.11%	9.11%
Portland	Maine		9.00%
Bar Harbor	Maine		9.00%
Bangor	Maine		9.00%
Ogunquit	Maine		9.00%
South Portland	Maine		9.00%
Portsmouth	New Hampshire		9.00%
Nashua	New Hampshire		9.00%
Manchester	New Hampshire		9.00%
North Conway	New Hampshire		9.00%
Lincoln	New Hampshire		9.00%
Mitchell	South Dakota		9.00%
Stowe	Vermont		9.00%
Casper	Wyoming		9.00%
Fairbanks	Alaska		8.00%
Coeur d'Alene	Idaho		8.00%
Twin Falls	Idaho		8.00%
Jackson	Wyoming		8.00%
Denali	Alaska		7.00%
Gillette	Wyoming		7.00%

Total Tax Rate Map

The map below was generated using Tableau software to display the total tax rate by geographic location. Each city included in this tax study is represented with a colored dot. The variation in color from light to dark blue is relative to the total tax rate (including any additional fees), as shown by the Total City Tax color scale.



Total Tax Rates by City and State

The total tax rate is broken down by state, multi-county, county, city, sub-city, and sales tax in the following table. A number of cities also have additional flat-fee taxes per room night, which are indicated by an asterisk and included in the additional tax table at the bottom of the table. Some cities have a variable tax rate depending on the distance from a tourist site or convention center or hotel size. For these variable rates, we included the maximum rate in the total tax calculation.

For the purposes of this study, a sales tax is a tax which is applied to the value of a wide variety of goods and services sold and is not levied exclusively on lodging. The total listed in the table below is the sum of all sales taxes imposed at the state level, county level, municipal level, etc.

Additionally, a lodging tax is considered to be any tax or assessment which is charged exclusively on room rentals.

State	City	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
AK	Anchorage				12.00%			12.00%
	Denali				7.00%			7.00%
	Fairbanks				8.00%			8.00%
	Juneau				7.00%		5.00%	12.00%
	Ketchikan				7.00%		6.50%	13.50%
AL	Birmingham*	4.00%		7.00%	6.50%			17.50%
	Huntsville*	4.00%		1.00%	9.00%			14.00%
	Mobile	4.00%		2.00%	8.00%			14.00%
	Montgomery*	4.00%			11.00%			15.00%
	Tuscaloosa	4.00%			11.00%			15.00%
AR	Bentonville	2.00%			2.00%		9.50%	13.50%
	Fort Smith	2.00%			3.00%		9.75%	14.75%
	Little Rock	2.00%			4.00%		9.00%	15.00%
	North Little Rock	2.00%			3.50%		8.50%	14.00%
	Rogers	2.00%			3.00%		9.50%	14.50%
AZ	Mesa			1.77%	7.00%		5.50%	14.27%
	Phoenix			1.77%	5.30%		5.50%	12.57%
	Scottsdale			1.77%	6.75%		5.50%	14.02%
	Tempe			1.77%	6.80%		5.50%	14.07%
	Tucson			0.55%	6.00%		5.50%	12.05%
CA	Anaheim*				15.00%	2.00%		17.00%
	Los Angeles				14.00%	1.50%		15.50%
	San Diego				10.50%	2.00%		12.50%
	San Francisco				14.00%	1.50%		15.50%
	San Jose*				10.00%	4.00%		14.00%
CO	Aurora				8.00%		5.00%	13.00%
	Colorado Springs				2.00%		8.25%	10.25%
	Denver				10.75%	1.00%	4.00%	15.75%
	Fort Collins				3.00%		7.55%	10.55%
	Grand Junction				6.00%		8.52%	14.52%

State	City	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
CT	Danbury	15.00%						15.00%
	Hartford	15.00%						15.00%
	Ledyard	15.00%						15.00%
	Stamford	15.00%						15.00%
	Uncasville	15.00%						15.00%
DC	Washington				14.95%			14.95%
DE	Newark	8.00%			3.00%			11.00%
	Wilmington	8.00%			2.00%			10.00%
FL	Kissimmee			6.00%			7.50%	13.50%
	Lake Buena Vista			6.00%			6.50%	12.50%
	Miami			6.00%			7.00%	13.00%
	Orlando			6.00%			6.50%	12.50%
	Tampa			6.00%			8.50%	14.50%
GA	Atlanta*				8.00%		8.90%	16.90%
	Augusta*				6.00%		8.00%	14.00%
	Columbus				8.00%		8.00%	16.00%
	Decatur				8.00%		8.00%	16.00%
	Macon			8.00%			7.00%	15.00%
	Marietta				8.00%		6.00%	14.00%
	Savannah*				6.00%		7.00%	13.00%
HI	Honolulu	10.25%					4.71%	14.96%
	Kailua Kona	10.25%					4.44%	14.69%
	Kihei	10.25%					4.17%	14.42%
	Lahaina	10.25%					4.17%	14.42%
	Wailea	10.25%					4.17%	14.42%
IA	Cedar Rapids	5.00%			7.00%			12.00%
	Council Bluffs	5.00%			7.00%			12.00%
	Davenport	5.00%			7.00%			12.00%
	Des Moines	5.00%			7.00%			12.00%
	West Des Moines	5.00%			7.00%			12.00%
ID	Boise	2.00%				5.00%	6.00%	13.00%
	Coeur d'Alene	2.00%					6.00%	8.00%
	Idaho Falls	2.00%				5.00%	6.00%	13.00%
	Pocatello	2.00%				5.00%	6.00%	13.00%
	Twin Falls	2.00%					6.00%	8.00%
IL	Chicago	6.17%		1.00%	5.58%	4.64%		17.39%
	Naperville	6.17%			5.50%			11.67%
	Rosemont	6.17%		1.00%	7.00%			14.17%
	Schaumburg	6.17%			8.00%			14.17%
	Springfield	6.17%			7.00%			13.17%

State	City	State Lodging Tax	Multi- County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
IN	Bloomington			5.00%			7.00%	12.00%
	Evansville			8.00%			7.00%	15.00%
	Fort Wayne			8.00%			7.00%	15.00%
	Indianapolis			10.00%			7.00%	17.00%
	South Bend			6.00%			7.00%	13.00%
KS	Kansas City				8.00%		9.13%	17.13%
	Overland Park				9.00%		9.10%	18.10%
	Salina				6.70%		8.75%	15.45%
	Topeka				7.00%		9.15%	16.15%
	Wichita				6.00%		7.50%	13.50%
KY	Bowling Green	1.00%		6.00%			6.42%	13.42%
	Florence	1.00%	5.00%				6.36%	12.36%
	Lexington	1.00%		8.50%			6.57%	16.07%
	Louisville	1.00%		8.50%			6.57%	16.07%
	Paducah	1.00%		6.00%			6.36%	13.36%
LA	Baton Rouge			0.00%	6.00%		9.95%	15.95%
	New Orleans*		4.00%		5.00%	1.75%	5.45%	16.20%
MA	Boston	5.70%			6.50%	2.75%		14.95%
	Cambridge	5.70%			6.00%	2.75%		14.45%
	Hyannis	5.70%		2.75%	6.00%			14.45%
	Waltham	5.70%			6.00%			11.70%
	Woburn	5.70%			6.00%			11.70%
MD	Baltimore				9.50%		6.00%	15.50%
	Ocean City				4.50%		6.00%	10.50%
ME	Bangor	9.00%						9.00%
	Bar Harbor	9.00%						9.00%
	Ogunquit	9.00%						9.00%
	Portland	9.00%						9.00%
	South Portland	9.00%						9.00%
MI	Ann Arbor			5.00%			6.00%	11.00%
	Detroit		2.00%		6.00%		6.00%	14.00%
	Grand Rapids			5.00%	4.00%		6.00%	15.00%
	Romulus		2.00%	1.00%	5.00%		6.00%	14.00%
MN	Bloomington				7.00%		6.88%	13.88%
	Duluth				2.50%		6.88%	9.38%
	Minneapolis				6.00%		6.88%	12.88%
	Rochester				7.00%		6.88%	13.88%
	Saint Paul				7.00%		6.88%	13.88%

State	City	State Lodging Tax	Multi- County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
MO	Branson				4.00%		10.10%	14.10%
	Columbia				5.00%		8.98%	13.98%
	Kansas City*				7.50%		11.60%	19.10%
	Saint Louis				7.25%		11.68%	18.93%
	Springfield				5.00%		10.60%	15.60%
MS	Biloxi			5.00%			7.00%	12.00%
	Gulfport			5.00%			7.00%	12.00%
	Hattiesburg				3.00%		7.00%	10.00%
	Jackson*				4.00%		7.00%	11.00%
	Robinsonville			3.00%			7.00%	10.00%
MT	Billings*	8.00%						8.00%
	Bozeman*	8.00%						8.00%
	Butte*	8.00%						8.00%
	Great Falls*	8.00%						8.00%
	Helena*	8.00%						8.00%
	Kalispell*	8.00%						8.00%
	Missoula*	8.00%						8.00%
NC	Asheville			6.00%			7.00%	13.00%
	Charlotte			8.00%			7.25%	15.25%
	Durham			6.00%			7.50%	13.50%
	Greensboro			3.00%	3.00%		6.75%	12.75%
	Raleigh			6.00%			7.25%	13.25%
ND	Bismarck				3.00%		7.00%	10.00%
	Fargo				3.00%		7.50%	10.50%
	Minot				3.00%		7.50%	10.50%
	Williston				3.00%		7.50%	10.50%
NE	Grand Island	1.00%		4.00%	2.00%		7.50%	14.50%
	Kearney	1.00%		4.00%	2.00%		7.00%	14.00%
	Lincoln	1.00%		4.00%	4.00%		7.25%	16.25%
	North Platte	1.00%		4.00%	2.00%		7.00%	14.00%
	Omaha	1.00%		4.00%	5.50%		7.00%	17.50%
NH	Lincoln	9.00%						9.00%
	Manchester	9.00%						9.00%
	Nashua	9.00%						9.00%
	North Conway	9.00%						9.00%
	Portsmouth	9.00%						9.00%
NJ	Atlantic City*	1.00%					12.63%	13.63%
	Mount Laurel	5.00%			3.00%		6.63%	14.63%
	Newark*	1.00%			6.00%		6.63%	13.63%
	Princeton	5.00%			3.00%		6.63%	14.63%

State	City	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
NM	Albuquerque				6.00%		7.88%	13.88%
	Carlsbad				5.00%		7.65%	12.65%
	Gallup				5.00%		8.31%	13.31%
	Las Cruces*				5.00%		8.31%	13.31%
	Santa Fe				7.00%		8.44%	15.44%
NV	Henderson			12.50%				12.50%
	Las Vegas			13.38%				13.38%
	Laughlin			10.50%				10.50%
	Reno*			13.50%				13.50%
	Sparks			13.50%				13.50%
NY	Albany			6.00%			8.00%	14.00%
	New York*				5.88%		8.88%	14.75%
	Niagara Falls				5.00%		8.00%	13.00%
	Rochester			6.00%			8.00%	14.00%
OH	Akron			5.50%	3.00%		6.75%	15.25%
	Canton			6.00%	3.00%		6.50%	15.50%
	Cincinnati			6.50%	4.00%		7.00%	17.50%
	Cleveland			6.50%	3.00%		8.00%	17.50%
	Columbus			4.90%	5.10%		7.50%	17.50%
	Dayton			3.00%	3.00%		7.50%	13.50%
	Sandusky			4.00%	3.00%		6.75%	13.75%
	Toledo			10.00%	0.00%		7.25%	17.25%
OK	Ardmore				7.00%		9.13%	16.13%
	Lawton				5.50%		9.00%	14.50%
	Norman				5.00%		8.75%	13.75%
	Oklahoma City				5.50%		8.13%	13.63%
	Tulsa				5.00%		8.52%	13.52%
OR	Bend	1.50%			10.40%			11.90%
	Eugene	1.50%		5.00%	4.50%			11.00%
	Medford	1.50%			9.00%			10.50%
	Portland	1.50%		5.50%	8.00%			15.00%
	Salem	1.50%			9.00%			10.50%
PA	Allentown	6.00%		4.00%				10.00%
	Erie	6.00%		5.00%				11.00%
	Philadelphia*	7.00%			8.50%			15.50%
	Pittsburgh*	7.00%		7.00%				14.00%
RI	Middletown	5.00%			1.00%		7.00%	13.00%
	Newport	5.00%			1.00%		7.00%	13.00%
	Providence	5.00%			1.00%		7.00%	13.00%
	Warwick	5.00%			1.00%		7.00%	13.00%
	Westerly	5.00%			1.00%		7.00%	13.00%

State	City	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
SC	Charleston	2.00%		2.00%	2.00%		8.00%	14.00%
	Columbia	2.00%			3.00%		7.00%	12.00%
	Greenville	2.00%			3.00%		5.00%	10.00%
	Myrtle Beach	2.00%			3.00%		8.00%	13.00%
	North Charleston	2.00%			2.00%		8.00%	12.00%
SD	Deadwood*	1.50%			1.00%		6.50%	9.00%
	Mitchell	1.50%			1.00%		6.50%	9.00%
	Pierre*	1.50%			1.00%		6.50%	9.00%
	Rapid City*	1.50%			1.00%		6.50%	9.00%
	Sioux Falls*	1.50%			1.00%	1.00%	6.50%	10.00%
TN	Chattanooga			4.00%	4.00%		9.25%	17.25%
	Knoxville			5.00%	3.00%		9.25%	17.25%
	Memphis*			5.00%	3.50%		9.25%	17.75%
	Nashville*				6.00%		9.75%	15.75%
	Pigeon Forge				2.50%		9.75%	12.25%
TX	Arlington	6.00%			9.00%	2.00%		17.00%
	Austin	6.00%			9.00%	2.00%		17.00%
	Dallas	6.00%			7.00%	2.00%		15.00%
	El Paso	6.00%		2.50%	9.00%			17.50%
	Fort Worth	6.00%			7.00%	2.00%		15.00%
	Houston	6.00%		4.00%	7.00%			17.00%
	San Antonio*	6.00%		1.75%	7.00%	2.00%		16.75%
UT	Moab	0.32%		4.25%	1.00%		8.75%	14.32%
	Ogden	0.32%		4.25%	1.00%		7.25%	12.82%
	Park City	0.32%		3.00%	1.00%		9.05%	13.37%
	Salt Lake City	0.32%		4.25%	1.00%		7.75%	13.32%
	St George	0.32%		4.25%	1.00%		6.75%	12.32%
VA	Alexandria*				6.50%		6.00%	12.50%
	Arlington		2.25%	5.25%			6.00%	13.50%
	Richmond				8.00%		5.30%	13.30%
	Virginia Beach*				8.00%	1.50%	6.00%	15.50%
	Williamsburg*				5.00%		7.00%	12.00%
VT	Burlington	9.00%			2.00%		1.00%	12.00%
	Killington	9.00%					1.00%	10.00%
	Rutland	9.00%					1.00%	10.00%
	South Burlington	9.00%					1.00%	10.00%
	Stowe	9.00%						9.00%
WA	Bellevue				5.80%		8.60%	14.40%
	SeaTac*				3.80%		8.60%	12.40%
	Seattle				7.00%		8.60%	15.60%
	Spokane				3.30%		8.70%	12.00%
	Tacoma*				5.00%		8.50%	13.50%

State	City	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
WI	Appleton				10.00%		5.50%	15.50%
	Green Bay				10.00%		5.50%	15.50%
	Madison*				9.00%		5.50%	14.50%
	Milwaukee			2.50%	7.00%		5.60%	15.10%
	Wisconsin Dells				5.50%		6.75%	12.25%
WV	Beckley				6.00%		7.00%	13.00%
	Charleston				6.00%		7.00%	13.00%
	Morgantown			6.00%			7.00%	13.00%
	Snowshoe			6.00%			6.00%	12.00%
WY	Casper			4.00%			5.00%	9.00%
	Cheyenne			4.00%			6.00%	10.00%
	Gillette			2.00%			5.00%	7.00%
	Jackson			2.00%			6.00%	8.00%

*A number of cities also have additional flat-fee taxes per room night, which are indicated by an asterisk and included in the Additional Taxes table below.

State	City	Additional Fee Notes
AL	Birmingham	\$3 per room night
	Huntsville	\$2 per room night
	Montgomery	\$2.25 per room night
CA	Anaheim	\$0.50 - \$2.00 per room night
	San Jose	\$1.00 - \$2.50 per room night depending on distance to convention center and airport
GA	Atlanta	\$3 per room night
	Augusta	\$1 per room night
	Savannah	\$1.00 - \$2.50 per room night
LA	New Orleans	\$0.50-\$2 per room night and \$0.50-\$1 per room night
MO	Kansas City	\$1.50 per room night
MS	Jackson	\$0.75 per room night
MT	Billings	\$2 per room night
	Bozeman	\$2 per room night
	Butte	\$1 per room night
	Great Falls	\$2 per room night
	Helena	\$2 per room night
	Kalispell	\$2 per room night
	Missoula	\$2 per room night
NJ	Atlantic City	\$1-\$5 per room night Tourism Promotion Fee, Casino Room Fee. State Occupancy Tax imposed at lower rate.
	Newark	State Occupancy Tax Imposed at Lower Rate
NM	Las Cruces	\$2.50 per room night
NV	Reno	\$2 - \$3 per room night

State	City	Additional Fee Notes
NY	New York	\$1.50 and \$2.00 per room night
PA	Philadelphia	State Occupancy Tax Imposed At Higher Rate
	Pittsburgh	State Occupancy Tax Imposed At Higher Rate
SD	Deadwood	\$2 per room night
	Pierre	\$2 per room night
	Rapid City	\$2 per room night
	Sioux Falls	\$2 per room night
TN	Memphis	\$2 per room night Tourism Improvement District
	Nashville	\$2.50 per room night
TX	San Antonio	\$1.25 per room night Tourism Public Improvement District Fee
VA	Alexandria	\$1.25 per room night
	Virginia Beach	\$2 per room night
	Williamsburg	\$2 per room night
WA	SeaTac	\$2 per room night
	Tacoma	\$1.50 per room night
WI	Madison	\$2 per room night

Tax Names

The table below outlines the names given to the various taxes. Please note that only some PSAs provided tax names and only for some levels. Of the 374 tax names from survey responses and research, approximately 58% are referred to as a Lodging, Transient, or Occupancy Tax. Roughly 7% of the tax names includes a reference to Marketing or Tourism, and almost 10% of tax names are referred to as Hotel and/or Motel Taxes.

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
AK	Anchorage				Room Tax, Bed Tax	
	Denali				Overnight Accommodations Tax	
	Fairbanks				Hotel/Motel Tax, Bed Tax, Lodging Tax	
	Juneau				Hotel/Motel Room Tax	
	Ketchikan				Transient Occupancy Tax	
AL	Birmingham	Lodgings Tax		Lodging Tax	Lodging Tax	
	Huntsville	Lodgings Tax		Lodging Tax	Lodging Tax	
	Mobile	Lodgings Tax		Lodging Tax	Lodging Tax	
	Montgomery	Lodgings Tax		Lodging Tax	Lodging Tax	
	Tuscaloosa	Lodgings Tax			Lodging Tax	
AR	Bentonville	Parks and Tourism Tax			A&P Tax	
	Fort Smith	Parks and Tourism Tax			A&P Tax	
	Little Rock	Parks and Tourism Tax			A&P Tax	
	North Little Rock	Parks and Tourism Tax			A&P Tax	
	Rogers	Parks and Tourism Tax			A&P Tax	
AZ	Mesa			Lodging Tax	Lodging Tax	
	Phoenix			Lodging Tax	Lodging Tax	
	Scottsdale			Lodging Tax	Lodging Tax	
	Tempe			Lodging Tax	Lodging Tax	
	Tucson			Lodging Tax	Lodging Tax	

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
CA	Anaheim				Transient Occupancy Tax	Tourism Improvement District Assessment
	Los Angeles				Transient Occupancy Tax	Tourism Marketing District Assessment
	San Diego				Transient Occupancy Tax	Tourism Marketing District Assessment
	San Francisco				Transient Occupancy Tax	Tourism Improvement District Assessment
	San Jose				Transient Occupancy Tax	Convention Center Facilities District Tax
CO	Aurora				Lodger's Tax	
	Colorado Springs				Lodger's Tax	
	Denver				Lodger's Tax	Tourism Improvement District Tax
	Fort Collins				Lodger's Tax	
	Grand Junction				Lodging Tax	
CT	Danbury	Occupancy Tax				
	Hartford	Occupancy Tax				
	Ledyard	Occupancy Tax				
	Stamford	Occupancy Tax				
	Uncasville	Occupancy Tax				
DC	Washington				Transient Occupancy Tax	
DE	Newark	Lodging Tax			City Occupancy Tax	
	Wilmington	Lodging Tax			City Occupancy Tax	
FL	Kissimmee			Tourist Development Tax		
	Lake Buena Vista			Hotel Occupancy Tax		
	Miami			Transient Rental Tax		
	Orlando			Hotel Occupancy Tax		
	Tampa			Tourism Development Tax		

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
GA	Atlanta	\$5 Transportation Fee			Hotel Motel Tax	Cumberland Improvement District
	Augusta	\$5 Transportation Fee			Hotel Motel Tax	
	Columbus	\$5 Transportation Fee			Hotel Motel Tax	
	Decatur	\$5 Transportation Fee			Hotel Motel Tax	
	Macon	\$5 Transportation Fee				
	Marietta	\$5 Transportation Fee			Hotel Motel Tax	
	Savannah	\$5 Transportation Fee			Hotel Motel Tax	Convention Fee, Hutchinson Island Fee
HI	Honolulu	Transient Accommodations Tax				
	Kailua Kona	Transient Accommodations Tax				
	Kihei	Transient Accommodations Tax				
	Lahaina	Transient Accommodations Tax				
	Wailea	Transient Accommodations Tax				
IA	Cedar Rapids	Hotel and Motel Tax			Hotel and Motel Tax	
	Council Bluffs	Hotel and Motel Tax			Hotel and Motel Tax	
	Davenport	Hotel and Motel Tax			Hotel and Motel Tax	
	Des Moines	Hotel and Motel Tax			Hotel and Motel Tax	
	West Des Moines	Hotel and Motel Tax			Hotel and Motel Tax	

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
ID	Boise	Travel and Convention Tax				Greater Boise Auditorium District Tax
	Coeur d'Alene	Travel and Convention Tax				
	Idaho Falls	Travel and Convention Tax				
	Pocatello	Travel and Convention Tax				
	Twin Falls	Travel and Convention Tax				
IL	Chicago	Hotel Operators' Occupation Tax		Lodging Tax	Hotel Accommodations Tax	Metropolitan Pier and Exposition Authority Tax, Illinois Sports Facilities Authority Tax
	Naperville	Hotel Operators' Occupation Tax			Hotel and Motel Tax	
	Rosemont	Hotel Operators' Occupation Tax		Lodging Tax	Hotel Tax	
	Schaumburg	Hotel Operators' Occupation Tax			Hotel and Motel Tax	
	Springfield	Hotel Operators' Occupation Tax			Hotel and Motel Tax	
IN	Bloomington			County Innkeeper's Tax		
	Evansville			County Innkeeper's Tax		
	Fort Wayne			County Innkeeper's Tax		
	Indianapolis			County Innkeeper's Tax		
	South Bend			County Innkeeper's Tax		
KS	Kansas City				Transient Guest Tax	
	Overland Park				Transient Guest Tax	
	Salina				Transient Guest Tax	
	Topeka				Transient Guest Tax	
	Wichita				Transient Guest Tax	

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
KY	Bowling Green	Transient Room Tax		Transient Room Tax		
	Florence	Transient Room Tax	Northern Kentucky Transient Room Tax			
	Lexington	Transient Room Tax		Transient Room Tax		
	Louisville	Transient Room Tax		Transient Room Tax		
	Paducah	Transient Room Tax		Transient Room Tax		
LA	Baton Rouge					
	New Orleans		Stadium & Exposition District Hotel Occupancy Tax			Tourism Assessment
MA	Boston	Room Occupancy Excise Tax			Rooms Tax	Convention Center Fee
	Cambridge	Room Occupancy Excise Tax			Rooms Tax	Convention Center Fee
	Hyannis	Room Occupancy Excise Tax		Cape Cod and Islands Water Protection Fund	Rooms Tax	
	Waltham	Room Occupancy Excise Tax			Rooms Tax	
	Woburn	Room Occupancy Excise Tax			Rooms Tax	
MD	Baltimore				Hotel Tax	
	Ocean City				Room tax	
ME	Bangor	Lodging Tax				
	Bar Harbor	Lodging Tax				
	Ogunquit	Lodging Tax				
	Portland	Lodging Tax				
	South Portland	Lodging Tax				
MI	Ann Arbor			Accommodation Excise Tax		
	Detroit		Hotels and Motels Assessment		Convention Facility Development Tax	
	Grand Rapids			Lodging Excise Tax	Grand Rapids Marketing Assessment	
	Romulus		Hotels and Motels Assessment	Stadium Excise Tax	Convention Facility Development Tax	

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
MN	Bloomington				Lodging Tax	
	Duluth				Lodging Tax	
	Minneapolis				Lodging Tax	
	Rochester				Lodging Tax	
	Saint Paul				Lodging Tax	
MO	Branson				Tourism Tax	
	Columbia				Hotel/Motel Tax	
	Kansas City				Convention and Tourism Tax; Arena Fee	
	Saint Louis				Convention and Sports Tax, Convention and Tourism Tax	
	Springfield				Hotel/Motel Tax	
MS	Biloxi			Coliseum and Convention Center Tax, Regional CVB Tax		
	Gulfport			Coliseum and Convention Center Tax, Regional CVB Tax		
	Hattiesburg				Tourism Parks and Recreation Tax; Tourism Promotion Tax	
	Jackson				CVB Tax, Convention Center Tax	
	Robinsonville			County Tourist and Convention Tax		
MT	Billings	Lodging Facility Use Tax				
	Bozeman	Lodging Facility Use Tax				
	Butte	Lodging Facility Use Tax				
	Great Falls	Lodging Facility Use Tax				
	Helena	Lodging Facility Use Tax				
	Kalispell	Lodging Facility Use Tax				
	Missoula	Lodging Facility Use Tax				

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
NC	Asheville			Occupancy Tax		
	Charlotte			Occupancy Tax		
	Durham			Occupancy Tax		
	Greensboro			Occupancy Tax	Occupancy Tax	
	Raleigh			Occupancy Tax		
ND	Bismarck				Lodging Tax	
	Fargo				Lodging Tax	
	Minot				Lodging Tax	
	Williston				Lodging Tax	
NE	Grand Island	Lodging Tax		Lodging Tax	Hotel Occupation Tax	
	Kearney	Lodging Tax		Lodging Tax	Hotel Occupation Tax	
	Lincoln	Lodging Tax		Lodging Tax	Hotel/Motel Occupation Tax	
	North Platte	Lodging Tax		Lodging Tax	Hotel Occupation Tax	
	Omaha	Lodging Tax		Lodging Tax	Transient Rental Guest Tax	
NH	Lincoln	Lodging Tax				
	Manchester	Lodging Tax				
	Nashua	Lodging Tax				
	North Conway	Lodging Tax				
	Portsmouth	Lodging Tax				
NJ	Atlantic City	Occupancy Fee				
	Mount Laurel	Occupancy Fee			Occupancy Tax	
	Newark	Occupancy Fee			Hotel Tax	
	Princeton	Occupancy Fee			Occupancy Tax	
NM	Albuquerque				Hospitality Fee, Lodgers Tax	
	Carlsbad				Lodgers Tax	
	Gallup				Lodgers Tax	
	Las Cruces				Lodgers Tax	
	Santa Fe				Occupancy Tax, Convention Center Fee	
NV	Henderson			Lodging Tax		
	Las Vegas			Lodging Tax		
	Laughlin			Lodging Tax		
	Reno			Lodging Tax		
	Sparks			Lodging Tax		

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
NY	Albany			Hotel/Motel Occupancy Tax		
	New York				Room Occupancy Tax	
	Niagara Falls				Occupancy Tax	
	Rochester			Hotel/Motel Occupancy Tax		
OH	Akron					
	Canton					
	Cincinnati					
	Cleveland					
	Columbus					
	Dayton					
	Sandusky					
	Toledo					
OK	Ardmore				Lodging Tax	
	Lawton				Lodging Tax	
	Norman				Lodging Tax	
	Oklahoma City				Lodging Tax	
	Tulsa				Lodging Tax	
OR	Bend	State lodging tax			Bend transient room tax	
	Eugene	State lodging tax		Lane County Transient Room Tax	Eugene Transient Room Tax	
	Medford	State lodging tax			Medford transient lodging tax	
	Portland	State lodging tax		Multnomah County lodging tax	Portland transient lodging tax; Portland Tourism Improvement District	
	Salem	State lodging tax			Salem Transient Occupancy Tax	
PA	Allentown	Hotel Occupancy Tax		Hotel Occupancy Tax		
	Erie	Hotel Occupancy Tax		Hotel Occupancy Tax		
	Philadelphia	Hotel Occupancy Tax			Hotel Room Rental Tax	
	Pittsburgh	Hotel Occupancy Tax		Hotel Occupancy Tax		

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
RI	Middletown	State Hotel Tax			Local Hotel Tax	
	Newport	State Hotel Tax			Local Hotel Tax	
	Providence	State Hotel Tax			Local Hotel Tax	
	Warwick	State Hotel Tax			Local hotel tax	
	Westerly	State Hotel Tax			Local Hotel Tax	
SC	Charleston	Accommodations Tax		Accommodations Tax	Accommodations Tax	
	Columbia	Accommodations Tax			Tourism and Development Fee	
	Greenville	Accommodations Tax			Accommodations Tax	
	Myrtle Beach	Accommodations Tax			Accommodations Tax	
	North Charleston	Accommodations Tax			Accommodations Tax	
SD	Deadwood	Tourism Tax			Municipal Gross Receipts Tax	
	Mitchell	Tourism Tax			Municipal Gross Receipts Tax	
	Pierre	Tourism Tax			Municipal Gross Receipts Tax	
	Rapid City	Tourism Tax			Municipal Gross Receipts Tax	
	Sioux Falls	Tourism Tax			Municipal Gross Receipts Tax	
TN	Chattanooga			Lodging Tax	Room Occupancy Tax	
	Knoxville			Lodging Tax	Room Occupancy Tax	
	Memphis			Room Occupancy Tax	Room Occupancy Tax	
	Nashville				Room Occupancy Tax	
	Pigeon Forge				Hotel/Motel Tax	

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
TX	Arlington	Hotel Occupancy Tax			Hotel Occupancy Tax	Tourism Public Improvement District Tax
	Austin	Hotel Occupancy Tax			Hotel Occupancy Tax	Venue Project Tax
	Dallas	Hotel Occupancy Tax			Hotel Occupancy Tax	Tourism Public Improvement District Tax
	El Paso	Hotel Occupancy Tax		Hotel Occupancy Tax	Hotel Occupancy Tax	
	Fort Worth	Hotel Occupancy Tax			Hotel Occupancy Tax	Venue Project Tax
	Houston	Hotel Occupancy Tax		Hotel Occupancy Tax	Hotel Occupancy Tax	
	San Antonio	Hotel Occupancy Tax		Hotel Occupancy Tax	Hotel Occupancy Tax	Venue Hotel Occupancy Tax
UT	Moab	State Transient Room Tax		Transient Room Tax (county-wide)	Municipal Transient Room Tax	
	Ogden	State Transient Room Tax		Transient Room Tax	Municipal Transient Room Tax	
	Park City	State Transient Room Tax		Transient Room Tax (county-wide)	Municipal Transient Room Tax	
	Salt Lake City	State Transient Room Tax		Transient Room Tax county-wide	Municipal Transient Room Tax	
	St George	State Transient Room Tax		Transient Room Tax	Municipal Transient Room Tax	
Alexandria					0.0%	
Arlington			Transient Occupancy Tax	Transient Occupancy Tax		
VA	Richmond				Transient Occupancy Tax	
	Virginia Beach				Transient Occupancy Tax	
	Williamsburg				Transient Occupancy Tax	
VT	Burlington	Rooms Tax			Hotel and Motel Tax	
	Killington	Rooms Tax				
	Rutland	Rooms Tax				
	South Burlington	Rooms Tax				
	Stowe	Rooms Tax				

State	City	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
WA	Bellevue				Convention Trade Center Tax	
	SeaTac				Hotel and Motel Tax, Convention Center Tax	
	Seattle				Convention Trade Center Tax	
	Spokane				Hotel and Motel Tax	
	Tacoma				Hotel and Motel Tax, Convention Center Tax	
WI	Appleton				Lodging Tax	
	Green Bay				Lodging Tax	
	Madison				Lodging Tax	
	Milwaukee			Lodging Tax	Lodging Tax	
	Wisconsin Dells				Lodging Tax	
WV	Beckley				Hotel/Motel Occupancy Tax	
	Charleston				Hotel/Motel Occupancy Tax	
	Morgantown			Hotel/Motel Occupancy Tax		
	Snowshoe			Hotel/Motel Occupancy Tax		
WY	Casper			Lodging Tax		
	Cheyenne			Lodging Tax		
	Gillette			Lodging Tax		
	Jackson			Lodging Tax		

Tax Use

The Tax Use table describes what percentage of the tax goes toward tourism related purposes versus governmental purposes. Again, this data was only provided by some state associations and only for certain tax levels. Responses were more limited this year due to furloughs related to COVID-19. Of the 31 tax use distributions received, nearly 40% of taxes are fully allocated for tourism-related purposes. Another 23% of taxes are allocated for any governmental purpose, with the remaining taxes split between tourism and general governmental purposes.

State	City	County Lodging Tax Use	City Lodging Tax Use	Sub-City Lodging Tax Use
AK	Anchorage		33% any governmental purpose, 67% tourism related	
	Fairbanks		22.5% any governmental purpose, 77.5% tourism related	
CA	San Jose		60% any governmental purpose, 40% tourism related	
DE	Newark		100% any governmental purpose	
	Wilmington		100% any governmental purpose	
GA	Atlanta		28.6% any governmental purpose, 71.4% tourism related	
IL	Chicago	100% tourism related		
MD	Baltimore		60% any governmental purpose, 40% tourism related	
MO	Columbia		40% any governmental purpose, 60% tourism related	
MT	Billings			100% tourism related
	Bozeman			100% tourism related
	Butte			100% tourism related
	Great Falls			100% tourism related
	Helena			100% tourism related
	Kalispell			100% tourism related
	Missoula			100% tourism related
NC	Greensboro		80% any governmental purpose, 20% tourism related	
OR	Bend		65% any governmental purpose, 35% tourism related	
	Eugene	58% any governmental purpose, 42% tourism related	100% tourism related	
	Medford		75% any governmental purpose, 25% tourism related	
	Portland	100% tourism related	62.5% any governmental purpose, 37.5% tourism related	
	Salem		55% any governmental purpose, 45% tourism related	
RI	Middletown		100% any governmental purpose	
	Newport		100% any governmental purpose	
	Providence		100% any governmental purpose	
	Warwick		100% any governmental purpose	
	Westerly		100% any governmental purpose	
TX	San Antonio			100% tourism related
VA	Richmond		100% tourism related	

Additional Resources

For any questions regarding the methodology used to conduct this survey or the survey results, please contact STR

11001 West 120th Avenue, Suite 250

Broomfield, CO 80021

+1 (615) 824-8664

www.str.com

For more information about the American Hotel and Lodging Association, please visit www.ahla.com.