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2014 HVS LODGING TAX REPORT - USA

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Introduction

In this third annual Lodging Tax Study, HVS Convention, Sports, and Entertainment Consulting surveys lodging tax rates and revenues across the United States. Updating the first two editions, this study includes a broad range of cities and tracks policy trends in lodging tax imposition. This research identified the lodging tax rates levied at the state, county, city, and special district levels, and the collection and distribution of revenue from lodging taxes levied in all 50 states and in the 150 largest cities in the United States.

Lodging Tax Imposition

Lodging taxes are typically ad valorem taxes (levied as a percentage of value) applied to charges for overnight stays at hotels, motels, roominghouses, bed-and-breakfasts, cottages, cabins, campgrounds, and other lodging accommodations for fewer than 30 consecutive days. States authorize the imposition of lodging taxes, except in home rule cities.¹ States may tax lodging as a part of a broad-based sales and use tax, a specific lodging tax, or both. State legislation defines the tax base, determines who is exempt from the lodging tax, and establishes collection procedures. States and municipal governments may distribute lodging tax revenues to their general funds, special revenue funds, or to local governments and special districts. Certain state and local governments also impose excise taxes on lodging, which are levied at a fixed amount per unit, such as \$1.00 per night for the furnishing of a hotel room. State and local excise taxes on lodging accommodations are noted throughout this study, but are not factored into the lodging tax rate for a particular state or municipality. Although this report uses the term lodging tax, other frequently used names for the same type of tax include: hotel tax, room tax, bed tax, transient occupancy tax, transient guest tax, transient accommodations tax, occupancy tax, lodger's tax, or hotel/motel tax.

In certain cities, state and municipal governments have formed special districts in which lodging taxes are levied in addition to citywide lodging taxes. Within these special districts, the lodging tax rate varies according to the geographical location, size, or other feature of the lodging accommodation. For example, non-resort hotels fronting Las Vegas' Fremont Street are charged an additional 1.0 percent in lodging tax to fund downtown Las Vegas construction projects. Revenues from special district taxes frequently support the development of convention centers that generate room revenue for the hotel properties located in the district.

Lodging taxes are popularly viewed as a politically viable method to raise revenues because an overwhelming majority of overnight visitors that use lodging accommodations and pay the tax are not constituents. Although hotel owners are responsible for collecting the tax (a service for which they usually receive a small administrative fee of 1 or 2 percent of collections), the charge for the tax appears on the customer's lodging bill.

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

Hotel owners are often willing to cooperate with local governments to impose lodging taxes dedicated to tourism promotion and convention center construction. For hotel owners, tourist-oriented public facilities and advertising serve

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

as drivers of room demand. All of the hotels in a given market can benefit from programs which bring tourists and convention-goers to a city. Sponsoring these types of programs would cost too much for any individual hotel to support. In the case of a convention center, the hotels and individuals who benefit from the center pay for its construction and maintenance. Municipalities seek to benefit from visitor spending and the associated tax revenue that convention centers generate. Advertising, marketing and sales efforts funded by lodging taxes are paid by those who benefit most directly.

States with major tourism draws often preclude municipalities from depositing hotel tax revenue into their general funds. For example, Florida allows only a series of special purpose taxes for tourist development and Texas requires that local transient occupancy taxes fund convention center development or tourism promotion.

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

State and Local Rate Changes

Several states passed into law rate changes which will take effect during the fiscal years 2013 and 2014. Recent changes in state lodging taxes include the following:

State	Effective Date	Description of Change
Arizona	June 1, 2013	1% Transaction Privilege Tax increase dating back to 2010 expired, bringing Transaction Privilege Tax on lodging down to 5.5%
Ohio	September 1, 2013	Sales Tax increased from 5.5% to 5.75%
Maine	October 1, 2013	Sales Tax increased from 5.0% to 5.5%. In addition, state lodging tax increased from 7% to 8%
Kansas	July 1, 2013	Sales tax reduced from 6.3% to 6.15%
Arkansas	July 1, 2013	Sales tax increased from 6.0% to 6.5%
Virginia	July 1, 2013	As part of a series of tax increases to fund the Northern Virginia Transportation Authority, new 2% state lodging tax applied to several cities and counties near Washington, D.C. This coincides with a .3% statewide sales tax increase and an additional .7% increase in designated cities and counties in the Hampton Roads and Northern Virginia regions.

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

City	State	Effective Date	Description of Change
Colorado Springs	CO	CY 2013	El Paso County approved .225% sales tax increase
Columbus	GA	CY 2013	Muscogee County increased sales tax from 3% to 4%
Durham	NC	CY 2013	Durham County sales tax increased from .5% to 2.75%
El Paso	TX	January 1, 2013	Hotel Occupancy Tax increased from 7% to 9% to fund a downtown baseball stadium
Huntsville	AL	FY 2014	Lodging tax increased 1% to 7% to fund convention marketing and sales
Philadelphia	PA	July 1, 2013	City Hotel Tax increased .3% to fund conventions, tourism, and sales and marketing
San Diego	CA	January 1, 2013	The City proposed a new lodging tax assessment in a Tourism Marketing District to support the expansion of the San Diego Convention Center. In August 2014, the courts determined the levy to be unconstitutional. The City has declined to appeal the ruling.
Tulsa	OK	FY 2013	Voter-approved .167% sales tax expired

Methodology

HVS's nationwide study of lodging taxes examined lodging taxes levied at the state level, as well as lodging taxes levied in the urban centers of the nation's 150 largest cities. HVS used data sources deemed to be reliable including: comprehensive annual financial reports, annual adopted budgets, municipal codes, revenue reports, media sources, and interviews with government finance officials to determine the rate, collection, and distribution of lodging taxes at the state, county, city, and special district level. In most cases, annual revenue figures were drawn from consistent sources year over year. All lodging tax rates, revenues, and distributions are reported in nominal dollars.

State Tax Rates

Every state except Alaska and California – where lodging taxes are levied only at the municipal level – imposes a sales tax, a lodging tax, or both on overnight transient accommodations. Twenty-two states impose lodging taxes that are not part of a broader sales or use tax.

States with high lodging tax rates typically have more restrictions on the imposition of local lodging taxes. To illustrate, Connecticut has the highest state lodging tax rate at 15% but forbids all local authorities from enacting lodging taxes. On the other hand, Oregon imposes a low state lodging rate but does not restrict local rates. The table provided on the following page lists the sales tax, lodging tax, and total tax rate levied on sleeping accommodations and ranks the 50 states by the total tax rate applied to lodging accommodation.

Total Lodging Tax Rates– All 50 States	
Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.16%
Mode	6.00%

Appendix A presents a detailed description of state lodging taxes and revenue collections.

STATES RANKED BY TOTAL AD VALOREM TAX RATES ON LODGING ACCOMMODATIONS 2013

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	Texas		6.00%	6.00%
2	¹ Hawaii	4.00%	9.25%	13.25%	21	West Virginia	6.00%		6.00%
3	Rhode Island	7.00%	6.00%	13.00%	28	Massachusetts		5.70%	5.70%
4	² Maine	5.00%	7.00%	12.00%	29	⁵ Arizona	5.50%		5.50%
4	New Jersey	7.00%	5.00%	12.00%	29	Ohio	5.50%		5.50%
6	New Hampshire		9.00%	9.00%	29	South Dakota	4.00%	1.50%	5.50%
6	Vermont		9.00%	9.00%	32	New Mexico	5.13%		5.13%
8	³ Arkansas	6.00%	2.00%	8.00%	33	Iowa	5.00%		5.00%
8	Delaware		8.00%	8.00%	33	North Dakota	5.00%		5.00%
8	Idaho	6.00%	2.00%	8.00%	33	⁶ Virginia	5.00%		5.00%
11	Indiana	7.00%		7.00%	33	Wisconsin	5.00%		5.00%
11	Kentucky	6.00%	1.00%	7.00%	37	North Carolina	4.75%		4.75%
11	Mississippi	7.00%		7.00%	38	Utah	4.70%		4.70%
11	Montana		7.00%	7.00%	39	Oklahoma	4.50%		4.50%
11	South Carolina	5.00%	2.00%	7.00%	40	Missouri	4.23%		4.23%
16	Tennessee	7.00%		7.00%	41	⁷ Alabama		4.00%	4.00%
17	Minnesota	6.88%		6.88%	41	Georgia	4.00%		4.00%
18	Nebraska	5.50%	1.00%	6.50%	41	⁸ Louisiana	4.00%		4.00%
18	Washington	6.50%		6.50%	41	New York	4.00%		4.00%
20	⁴ Kansas	6.30%		6.30%	41	Wyoming	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Colorado	2.90%		2.90%
21	Illinois		6.00%	6.00%	47	⁹ Nevada		1.00%	1.00%
21	Maryland	6.00%		6.00%	47	Oregon		1.00%	1.00%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	49	California			0.00%

¹ 4.5% sales tax in Oahu

² Maine sales tax increased to 5.50% and lodging tax increased to 8% in FY 2014

³ Arkansas sales tax rate increased from 6.0% to 6.5% beginning July 1, 2013

⁴ Kansas sales tax rate reduced to 6.15% beginning July 1, 2013

⁵ Arizona tax rate reduced to 5.5% beginning June 1, 2013

⁶ As of July 1, 2013: Virginia sales tax increased to 5.3% statewide, additional sales tax increase of .7% in Northern Virginia and Hampton Roads regions, and a 2% lodging tax in the jurisdiction of the Northern Virginia Transportation Authority

⁷ Additional 1% tax on counties within the Alabama Mountain Lakes region

⁸ Does not include 4% Louisiana Stadium and Exposition Tax levied in Jefferson and Orleans Parish or the 3% Morial Exhibition Hall Authority tax levied in Orleans Parish (state sales tax is 2% in these districts)

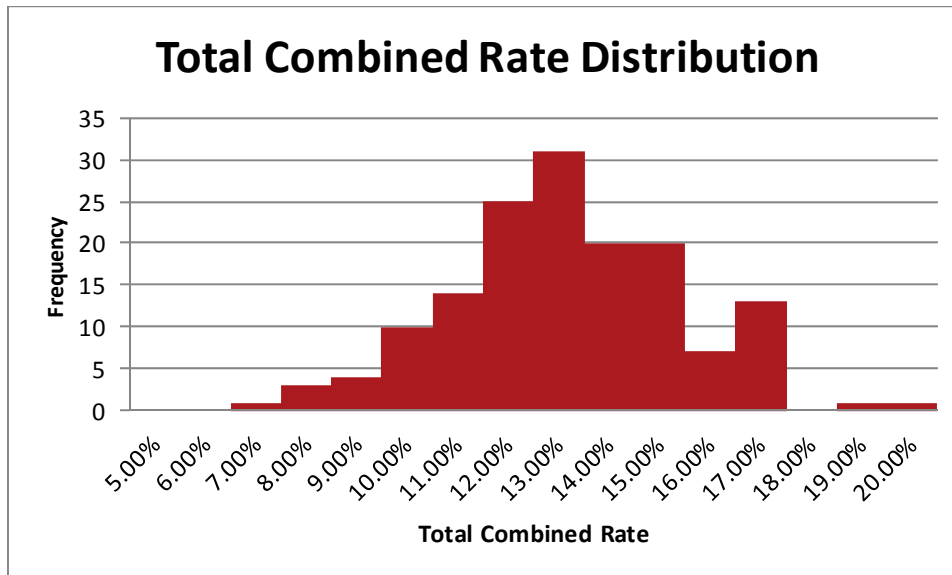
⁹ 1% statewide lodging tax, 3% lodging tax imposed on counties with population greater than 300,000

City Tax Rates

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

As noted earlier, some cities impose additional excise taxes in dollar amounts for overnight stays. These excise taxes are noted but intentionally excluded from the calculation of overall tax burden. To calculate the special district rate, HVS calculated the tax rate an overnight visitor would pay to stay at the highest-taxed hotel in the urban center of a city. Due to special taxing districts, the tax rate at a particular hotel can be influenced by its location, size, or any other characteristic. The district tax reported here presents the highest possible combination of district taxes which might be charged at any individual hotel. Notes are also included to indicate scheduled rate changes after the conclusion of FY 2013. Finally, a table ranking cities by combined lodging tax rate enables the reader to compare all 150 cities.

Total Lodging Tax Rates— 150 Largest US Cities	
Maximum	21.97%
Minimum	7.00%
Median	13.00%
Average	13.42%
Mode	13.00%



TAX RATES IN TOP 150 URBAN CENTERS 2013

City	ST	City	Special Districts	County	State	Total	Notes
Akron	OH	3.00%		0.50%	5.50%	9.00%	
Albuquerque	NM	5.94%	1.00%	0.94%	5.13%	13.00%	
Amarillo	TX	7.00%	2.00%		6.00%	15.00%	
Anaheim	CA	15.00%	2.00%			17.00%	
Anchorage	AK	12.00%				12.00%	
Arlington	TX	9.00%			6.00%	15.00%	
Atlanta	GA	9.00%		3.00%	4.00%	16.00%	
Augusta	GA	6.00%		4.00%	4.00%	14.00%	
Aurora	CO	8.00%	1.10%	0.25%	2.90%	12.25%	
Aurora	IL	3.00%			6.00%	9.00%	
Austin	TX	9.00%			6.00%	15.00%	
Bakersfield	CA	12.00%				12.00%	
Baltimore	MD	9.50%			6.00%	15.50%	
Baton Rouge	LA	9.00%			4.00%	13.00%	Additional 3% tax for two hotels in city
Birmingham	AL	6.50%		7.00%	4.00%	17.50%	
Boise	ID		5.00%		8.00%	13.00%	
Boston	MA	6.00%	2.75%		5.70%	14.45%	
Brownsville	TX	7.00%			6.00%	13.00%	
Buffalo	NY		2.00%	7.75%	4.00%	13.75%	
Chandler	AZ	4.40%		1.77%	5.50%	11.67%	1% Transaction Privilege Tax increase expired on June 1, 2013
Charlotte	NC	2.00%	0.50%	8.00%	4.75%	15.25%	
Chattanooga	TN	4.00%		6.25%	7.00%	17.25%	
Chesapeake	VA	8.00%			5.00%	13.00%	Additional \$1/night excise tax
Chicago	IL	5.58%	4.64%		6.17%	16.39%	
Chula Vista	CA	10.00%	2.50%			12.50%	
Cincinnati	OH	4.00%		7.50%	5.50%	17.00%	
Cleveland	OH	3.00%	1.00%	7.75%	5.50%	17.25%	
Colorado Springs	CO	4.50%	1.00%	1.23%	2.90%	9.63%	County sales tax increased to 1.225% on Jan. 1, 2013
Columbus	OH	5.10%	5.40%		5.50%	16.00%	
Columbus	GA	8.00%		4.00%	4.00%	16.00%	County sales tax increased to 4% on Jan. 1, 2013
Corpus Christi	TX	9.00%			6.00%	15.00%	
Dallas	TX	7.00%			6.00%	13.00%	
Denver	CO	10.75%	1.10%		2.90%	14.75%	
Des Moines	IA	7.00%			5.00%	12.00%	
Detroit	MI		9.00%		6.00%	15.00%	
Durham	NC			8.75%	4.75%	13.50%	County sales tax increased 0.5% to 2.75% on Jan. 1, 2013
El Paso	TX	9.00%		2.50%	6.00%	17.50%	Hotel occupancy tax increased to 9% on Jan. 1, 2013
Eugene	OR	4.50%		5.00%	1.00%	10.50%	
Fayetteville	NC			8.25%	4.75%	13.00%	
Fontana	CA	8.00%				8.00%	
Fort Lauderdale	FL			5.00%	6.00%	11.00%	
Fort Wayne	IN			7.00%	7.00%	14.00%	
Fort Worth	TX	9.00%			6.00%	15.00%	
Fremont	CA	10.00%				10.00%	
Fresno	CA	12.00%	1.00%			13.00%	
Garden Grove	CA	14.50%	2.50%			17.00%	
Garland	TX	7.00%			6.00%	13.00%	
Gilbert	AZ	4.50%		1.77%	5.50%	11.77%	1% Transaction Privilege Tax increase expired on June 1, 2013
Glendale	AZ	7.90%		1.77%	5.50%	15.17%	1% Transaction Privilege Tax increase expired on June 1, 2013
Glendale	CA	10.00%				10.00%	

TAX RATES IN TOP 150 URBAN CENTERS 2013 - CONTINUED

City	ST	City	Special Districts	County	State	Total	Notes
Grand Prairie	TX	7.00%			6.00%	13.00%	
Grand Rapids	MI			5.00%	6.00%	11.00%	
Greensboro	NC	3.00%		5.00%	4.75%	12.75%	
Henderson	NV	2.00%	7.00%		4.00%	13.00%	
Hialeah	FL			7.00%	6.00%	13.00%	
Honolulu	HI			0.50%	13.25%	13.75%	Businesses can pass on 4.712% to customers for 4.5% general excise taxes
Houston	TX	7.00%	2.00%	2.00%	6.00%	17.00%	
Huntington Beach	CA	10.00%	2.00%			12.00%	
Huntsville	AL	6.00%	1.00%	1.00%	4.00%	12.00%	\$1/night city fee. Rate increase to 7% for FY 2014
Indianapolis	IN			10.00%	7.00%	17.00%	
Irvine	CA	8.00%	2.00%			10.00%	
Irving	TX	9.00%			6.00%	15.00%	
Jackson	MS	4.00%			7.00%	11.00%	Additional \$0.75/night city assessment
Jacksonville	FL			7.00%	6.00%	13.00%	
Jersey City	NJ	6.00%			8.00%	14.00%	
Kansas City	MO	9.88%	1.00%	1.25%	4.23%	16.35%	\$1.73/night Kansas City Development Fee
Knoxville	TN	3.00%		7.25%	7.00%	17.25%	
Lancaster	CA	7.00%				7.00%	
Laredo	TX	7.00%	0.25%	1.00%	6.00%	14.25%	
Las Vegas	NV	0.50%	7.00%		4.00%	11.50%	
Lexington	KY	6.00%			7.00%	13.00%	Effective combined rate of 13.4%
Lincoln	NE	5.50%			6.50%	12.00%	
Little Rock	AR	3.50%		1.00%	8.00%	12.50%	
Long Beach	CA	12.00%	3.00%			15.00%	
Los Angeles	CA	14.00%	1.50%			15.50%	
Louisville	KY			7.50%	7.00%	14.50%	
Lubbock	TX	7.00%			6.00%	13.00%	
Madison	WI	9.00%		0.50%	5.00%	14.50%	
Memphis	TN	1.70%		7.25%	7.00%	15.95%	
Mesa	AZ	6.75%		1.77%	5.50%	14.02%	1% Transaction Privilege Tax increase expired on June 1, 2013
Miami	FL			7.00%	6.00%	13.00%	
Milwaukee	WI		9.50%	0.60%	5.00%	15.10%	
Minneapolis	MN	3.13%	3.25%	0.15%	6.88%	13.40%	
Mobile	AL	8.00%	3.00%	2.00%	4.00%	17.00%	
Modesto	CA	9.00%				9.00%	
Montgomery	AL	8.50%			4.00%	12.50%	\$1.50/night county excise tax increased to \$2.25/night on Dec. 1st, 2013
Moreno Valley	CA	8.00%				8.00%	
Nashville	TN	6.00%			7.00%	13.00%	Additional \$2.50/night city hotel occupancy tax
New Orleans	LA	4.00%	7.00%		2.00%	13.00%	By hotel size: \$0.50-\$1.00 city privilege tax, \$0.50-\$2.00 NOEHA fee
New York	NY	10.38%	0.38%		4.00%	14.75%	\$1.50/night state fee; city \$0.50-\$2.00 nightly based on room price
Newark	NJ	6.00%			8.00%	14.00%	
Newport News	VA	7.50%			5.00%	12.50%	
Norfolk	VA	8.00%			5.00%	13.00%	
North Las Vegas	NV	1.00%	6.00%		4.00%	11.00%	
Oakland	CA	14.00%				14.00%	
Oceanside	CA	10.00%	1.50%			11.50%	
Oklahoma City	OK	9.38%			4.50%	13.88%	
Omaha	NE	7.00%		4.00%	6.50%	17.50%	
Ontario	CA	11.75%				11.75%	
Orlando	FL			6.50%	6.00%	12.50%	

TAX RATES IN TOP 150 URBAN CENTERS 2013 - CONTINUED

City	ST	City	Special Districts	County	State	Total	Notes
Overland Park	KS	10.13%		1.23%	6.30%	17.65%	
Oxnard	CA	10.00%	1.50%			11.50%	
Pembroke Pines	FL			5.00%	6.00%	11.00%	
Philadelphia	PA	8.20%		1.00%	6.00%	15.20%	City hotel tax rate increased to 8.5% effective FY 2014
Phoenix	AZ	5.00%		1.77%	5.50%	12.27%	1% Transaction Privilege Tax increase expired on June 1, 2013
Pittsburgh	PA			8.00%	6.00%	14.00%	
Plano	TX	7.00%			6.00%	13.00%	
Port St. Lucie	FL			5.50%	6.00%	11.50%	
Portland	OR	6.00%	2.00%	5.50%	1.00%	14.50%	
Providence	RI				13.00%	13.00%	
Raleigh	NC			8.00%	4.75%	12.75%	
Rancho Cucamonga	CA	10.00%				10.00%	
Reno	NV	1.00%	3.50%		4.00%	8.50%	\$2/night surcharge on Downtown District hotels with unrestricted gaming
Richmond	VA	8.00%			5.00%	13.00%	
Riverside	CA	12.00%				12.00%	
Rochester	NY			10.00%	4.00%	14.00%	
Sacramento	CA	12.00%				12.00%	\$1.00-\$1.50 fee replaced with 1-3% TMD tax for FY 2013
Saint Paul	MN	3.50%	3.25%		6.88%	13.63%	
Salem	OR	9.00%			1.00%	10.00%	
Salt Lake City	UT	2.00%	0.90%	11.60%	4.70%	19.20%	
San Antonio	TX	9.00%		1.75%	6.00%	16.75%	
San Bernardino	CA	10.00%				10.00%	
San Diego	CA	10.50%	2.00%			12.50%	Effective CY 2013: hotels with 30+ rooms pay 2%, if fewer .55%
San Francisco	CA	14.00%	1.50%			15.50%	
San Jose	CA	10.00%	4.00%			14.00%	
Santa Ana	CA	11.00%				11.00%	
Santa Clarita	CA	10.00%	2.00%			12.00%	
Santa Rosa	CA	9.00%	5.00%			14.00%	
Scottsdale	AZ	6.65%		1.77%	5.50%	13.92%	1% Transaction Privilege Tax increase expired on June 1, 2013
Seattle	WA	9.10%			6.50%	15.60%	
Shreveport	LA	9.10%			4.00%	13.10%	
Spokane	WA	4.20%			6.50%	10.70%	
Springfield	MO	7.13%	3.25%	1.25%	4.23%	15.85%	
St. Louis	MO	11.99%	5.75%		4.23%	21.97%	
St. Petersburg	FL			6.00%	6.00%	12.00%	
Stockton	CA	8.00%	4.00%			12.00%	
Tacoma	WA	2.00%		2.00%	6.50%	10.50%	
Tallahassee	FL			6.50%	6.00%	12.50%	
Tampa	FL			6.00%	6.00%	12.00%	
Tempe	AZ	7.00%		1.77%	5.50%	14.27%	1% Transaction Privilege Tax increase expired on June 1, 2013
Toledo	OH			11.25%	5.50%	16.75%	
Tucson	AZ	6.00%	0.55%		5.50%	12.05%	1% Transaction Privilege Tax increase expired on June 1, 2013
Tulsa	OK	8.10%		0.85%	4.50%	13.45%	
Vancouver	WA	3.90%			6.50%	10.40%	
Virginia Beach	VA	8.00%	2.50%		5.00%	15.50%	
Washington	DC	14.50%	0.00%			14.50%	
Wichita	KS	6.00%	2.00%	1.00%	6.30%	15.30%	
Winston-Salem	NC		2.00%	6.00%	4.75%	12.75%	
Worcester	MA	6.00%	2.75%		5.70%	14.45%	
Yonkers	NY	2.50%	0.38%	4.50%	4.00%	11.38%	

TOP 150 URBAN CENTERS TOTAL LODGING TAX RATE RANKING 2013

Rank	City	State	Total Rate	Rank	City	State	Total Rate	Rank	City	State	Total Rate
1	St. Louis	MO	21.97%	51	Tempe	AZ	14.27%	101	Orlando	FL	12.50%
2	Salt Lake City	UT	19.20%	52	Laredo	TX	14.25%	101	San Diego	CA	12.50%
3	Overland Park	KS	17.65%	53	Mesa	AZ	14.02%	101	Tallahassee	FL	12.50%
4	Birmingham	AL	17.50%	54	Augusta	GA	14.00%	104	Phoenix	AZ	12.27%
4	El Paso	TX	17.50%	54	Fort Wayne	IN	14.00%	105	Aurora	CO	12.25%
4	Omaha	NE	17.50%	54	Jersey City	NJ	14.00%	106	Tucson	AZ	12.05%
7	Chattanooga	TN	17.25%	54	Newark	NJ	14.00%	107	Anchorage	AK	12.00%
7	Cleveland	OH	17.25%	54	Oakland	CA	14.00%	107	Bakersfield	CA	12.00%
7	Knoxville	TN	17.25%	54	Pittsburgh	PA	14.00%	107	Des Moines	IA	12.00%
10	Anaheim	CA	17.00%	54	Rochester	NY	14.00%	107	Huntington Beach	CA	12.00%
10	Cincinnati	OH	17.00%	54	San Jose	CA	14.00%	107	Huntsville	AL	12.00%
10	Garden Grove	CA	17.00%	54	Santa Rosa	CA	14.00%	107	Lincoln	NE	12.00%
10	Houston	TX	17.00%	63	Scottsdale	AZ	13.92%	107	Riverside	CA	12.00%
10	Indianapolis	IN	17.00%	64	Oklahoma City	OK	13.88%	107	Sacramento	CA	12.00%
10	Mobile	AL	17.00%	65	Buffalo	NY	13.75%	107	Santa Clarita	CA	12.00%
16	San Antonio	TX	16.75%	65	Honolulu	HI	13.75%	107	St. Petersburg	FL	12.00%
16	Toledo	OH	16.75%	67	Saint Paul	MN	13.63%	107	Stockton	CA	12.00%
18	Chicago	IL	16.39%	68	Durham	NC	13.50%	107	Tampa	FL	12.00%
19	Kansas City	MO	16.35%	69	Tulsa	OK	13.45%	119	Gilbert	AZ	11.77%
20	Atlanta	GA	16.00%	70	Minneapolis	MN	13.40%	120	Ontario	CA	11.75%
20	Columbus	OH	16.00%	71	Shreveport	LA	13.10%	121	Chandler	AZ	11.67%
20	Columbus	GA	16.00%	72	Albuquerque	NM	13.00%	122	Las Vegas	NV	11.50%
23	Memphis	TN	15.95%	73	Baton Rouge	LA	13.00%	122	Oceanside	CA	11.50%
24	Springfield	MO	15.85%	73	Boise	ID	13.00%	122	Oxnard	CA	11.50%
25	Seattle	WA	15.60%	73	Brownsville	TX	13.00%	122	Port St. Lucie	FL	11.50%
26	Baltimore	MD	15.50%	73	Chesapeake	VA	13.00%	126	Yonkers	NY	11.38%
26	Los Angeles	CA	15.50%	73	Dallas	TX	13.00%	127	Fort Lauderdale	FL	11.00%
26	San Francisco	CA	15.50%	73	Fayetteville	NC	13.00%	127	Grand Rapids	MI	11.00%
26	Virginia Beach	VA	15.50%	73	Fresno	CA	13.00%	127	Jackson	MS	11.00%
30	Wichita	KS	15.30%	73	Garland	TX	13.00%	127	North Las Vegas	NV	11.00%
31	Charlotte	NC	15.25%	73	Grand Prairie	TX	13.00%	127	Pembroke Pines	FL	11.00%
32	Philadelphia	PA	15.20%	73	Henderson	NV	13.00%	127	Santa Ana	CA	11.00%
33	Glendale	AZ	15.17%	73	Hialeah	FL	13.00%	133	Spokane	WA	10.70%
34	Milwaukee	WI	15.10%	73	Jacksonville	FL	13.00%	134	Eugene	OR	10.50%
35	Amarillo	TX	15.00%	73	Lexington	KY	13.00%	134	Tacoma	WA	10.50%
35	Arlington	TX	15.00%	73	Lubbock	TX	13.00%	136	Vancouver	WA	10.40%
35	Austin	TX	15.00%	73	Miami	FL	13.00%	137	Fremont	CA	10.00%
35	Corpus Christi	TX	15.00%	73	Nashville	TN	13.00%	137	Glendale	CA	10.00%
35	Detroit	MI	15.00%	73	New Orleans	LA	13.00%	137	Irvine	CA	10.00%
35	Fort Worth	TX	15.00%	73	Norfolk	VA	13.00%	137	Rancho Cucamonga	CA	10.00%
35	Irving	TX	15.00%	73	Plano	TX	13.00%	137	Salem	OR	10.00%
35	Long Beach	CA	15.00%	73	Providence	RI	13.00%	137	San Bernardino	CA	10.00%
43	Denver	CO	14.75%	73	Richmond	VA	13.00%	143	Colorado Springs	CO	9.63%
43	New York	NY	14.75%	94	Greensboro	NC	12.75%	144	Akron	OH	9.00%
45	Louisville	KY	14.50%	94	Raleigh	NC	12.75%	144	Aurora	IL	9.00%
45	Madison	WI	14.50%	94	Winston-Salem	NC	12.75%	144	Modesto	CA	9.00%
45	Portland	OR	14.50%	97	Chula Vista	CA	12.50%	147	Reno	NV	8.50%
45	Washington	DC	14.50%	97	Little Rock	AR	12.50%	148	Fontana	CA	8.00%
49	Boston	MA	14.45%	97	Montgomery	AL	12.50%	148	Moreno Valley	CA	8.00%
49	Worcester	MA	14.45%	97	Newport News	VA	12.50%	150	Lancaster	CA	7.00%

State Lodging Tax Revenue

HVS analyzed annual state lodging tax revenues as stated in comprehensive annual financial reports, which state revenues on a modified accrual basis. In a few states where final audited information was not available for fiscal year 2013, we present government estimates. In some cases, government agencies provided annual lodging tax collection data instead of modified accrual data. Accrued revenues are recorded in the period in which the liability for tax payment occurs. Cash collections typically lag the period of liability by at least one month or more if collections occur quarterly or annually. Administrative charges, payment of back taxes and penalties may also affect the level of reported revenues, but the amounts are not material. In some states, only sales tax revenues in the accommodations sector were available. Whereas lodging taxes are typically applied only to hotel room charges, sector-wide taxable sales might include other sources of taxable revenue such as food and beverage revenue. HVS did not attempt to estimate the percentage of taxable sales due solely to overnight stays in preparing this report. Finally, differences in reporting periods have been noted.

Among the 22 states that collect a lodging tax, revenue grew at an average rate of 5.52% from 2012 to 2013. While this is a strong growth rate compared to historical averages, it falls short of the average growth rate of 10.08% posted from 2011 to 2012. The revenue growth rates include increases or decreases caused by tax rate changes previously discussed in this report.

As the largest state to levy a dedicated lodging tax, Texas recorded over \$450 million dollars in transient occupancy tax revenues in fiscal 2013, an increase of over 15% from last year's \$401 million dollar haul. For a sense of scale, it is worth noting that all tax revenues in Texas totalled over \$47 billion dollars in 2013. Thus the state's 6% lodging tax accounted for only .4% of the total tax revenues. On the other hand, accommodations tax collections accounted for nearly 3% of total tax revenues in tourist destination Nevada. Nevada recorded lodging tax revenues of \$146 million, an increase of almost 15% from fiscal year 2012. In general, most state revenue comes from a combination of sales, property, and income taxes. While lodging taxes bring in a significant amount of money, they are not typically a major source of revenue at the state level.

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

1	Hawaii	14.60%
2	Louisiana	12.35%
3	Texas	12.14%
4	Oregon	9.29%

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

1	Nevada	1.81%
2	Connecticut	1.82%
3	Arkansas	2.50%
4	Pennsylvania	3.72%

The following table presents a five-year history of lodging tax revenue for each of the 22 states that have imposed a lodging tax. State sales and use taxes on lodging are not included because many states were unable to provide a breakdown of sales tax revenue from lodging establishments. All revenue data is presented in millions of dollars and the states are ranked by 2013 revenues.

RANK OF STATES BY 2013 LODGING TAX REVENUES (\$ MILLIONS)

2013 Rank	State	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
1	¹ Texas	\$371.0	\$343.5	\$330.8	\$348.8	\$401.4	\$450.1
2	² Hawaii	\$222.7	\$199.6	\$214.2	\$271.8	\$309.0	\$354.1
3	Illinois	\$219.0	\$203.0	\$173.0	\$192.0	\$209.3	\$222.8
4	Massachusetts	\$174.2	\$160.9	\$152.2	\$167.3	\$183.7	\$194.6
5	Pennsylvania	\$167.6	\$156.4	\$152.1	\$170.0	\$181.2	\$187.9
6	³ Nevada	\$19.1	\$18.2	\$111.5	\$128.2	\$143.8	\$146.4
7	⁴ Connecticut	\$84.3	\$73.5	\$70.6	\$76.5	\$102.1	\$104.0
8	New Jersey	\$86.3	\$74.3	\$72.8	\$78.2	\$85.2	\$90.9
9	⁵ Louisiana	\$48.3	\$44.7	\$47.5	\$55.7	\$61.1	\$68.6
10	⁶ Alabama	\$47.2	\$43.8	\$43.3	\$49.7	\$51.8	\$53.7
11	New Hampshire	\$36.2	\$34.8	\$37.2	\$39.6	\$41.7	\$44.8
12	Montana	\$32.0	\$29.6	\$29.5	\$34.0	\$37.9	\$39.8
13	⁷ Vermont	\$34.0	\$31.0	\$30.7	\$33.4	\$34.6	\$34.6
14	Oregon	\$11.7	\$10.5	\$11.1	\$11.5	\$12.4	\$13.5
15	⁸ Arkansas	\$12.0	\$11.4	\$11.5	\$12.0	\$12.4	\$12.7
16	Rhode Island	\$16.2	\$15.5	\$14.2	\$15.6	\$16.9	\$12.1
17	South Dakota	\$5.7	\$5.7	\$8.4	\$9.5	\$9.5	\$10.1
18	Kentucky	\$8.8	\$8.6	\$8.2	\$8.9	\$9.3	\$9.8
19	Idaho	\$7.4	\$6.9	\$6.3	\$6.7	\$7.1	\$7.5
20	⁸ Nebraska	\$3.7	\$3.5	\$3.8	\$4.0	\$4.3	\$4.5
	⁹ South Carolina	\$45.4	\$41.8	\$39.8	\$44.4	\$50.8	n/a

¹ Revenue for fiscal year ended August 31

² Calendar year revenue from lodging tax only. Rate 7.25% in FY 2008 and FY 2009, 8.25% in FY 2010, 9.25% in FY 2011 and FY 2012

³ Includes both 1% statewide tax and additional 3% Clark and Washoe county tax enacted FY 2010

⁴ FY 2008 and FY 2009 estimated with reported gross accommodations receipts. Rate increased from 12% to 15% for FY 2012

⁵ Lodging tax revenue from 4% Louisiana Stadium and Exposition District hotel tax and 3% Morial Exhibition Hall Authority hotel tax levied in Jefferson and Orleans Parishes

⁶ Revenue for fiscal year ended September 30. Includes additional 1% on lodging in Alabama Mountain Lakes counties

⁷ Estimated with taxable accommodations receipts

⁸ Calendar Year

⁹ 2013 Accommodations Tax collection data unavailable at time of publishing

City Lodging Tax Revenue

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

In some states and cities, lodging taxes are applied at the county rather than city level. For example, cities in Florida, Indiana, and parts of New York do not levy municipal lodging taxes. County lodging tax revenues are provided in these cases, as indicated in the notes. Revenue changes from year to year as rate changes are implemented at the state and local level. Comments regarding rate changes are omitted.

Revenue growth was highest in Portland, Oregon. The increase stems from the creation of a Tourism Improvement district that raised Portland's lodging taxes by 2 percent. Among cities keeping rates constant, Salt Lake City, Richmond, and cities in the Los Angeles metropolitan area saw the biggest gains. Lodging tax revenues fell most sharply in Chesapeake, Virginia.

Highest Year-over-year Lodging Tax Revenue Growth

1	Portland	OR	34.59%
2	Salt Lake City	UT	23.77%
3	Richmond	VA	22.91%
4	Los Angeles	CA	20.59%
5	Lubbock	TX	18.00%
6	Fremont	CA	17.89%
7	Riverside	CA	17.44%
8	Garden Grove	CA	17.27%
9	Austin	TX	16.91%
10	Charlotte	NC	16.49%

Lowest Year-over-year Lodging Tax Revenue Growth

1	Chesapeake	VA	-9.60%
2	Mesa	AZ	-5.73%
3	Norfolk	VA	-5.72%
4	Brownsville	TX	-4.01%
5	Birmingham	AL	-2.48%
6	Knoxville	TN	-2.43%
7	Lancaster	CA	-1.74%
8	Tucson	AZ	-1.56%
9	San Francisco	CA	-0.33%
10	Laredo	TX	-0.22%

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

City	ST	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Notes
Akron	OH							
Albuquerque	NM	\$11.50	\$10.21	\$9.99	\$10.12	\$10.08	\$10.35	
Amarillo	TX	\$4.33	\$4.23	\$4.40	\$4.78	\$5.00	\$5.69	
Anaheim	CA	\$87.18	\$80.06	\$77.14	\$82.61	\$90.38	\$102.94	
¹ Anchorage	AK	\$22.25	\$18.32	\$19.64	\$20.97	\$23.01	\$22.97	
² Arlington	TX	\$6.91	\$6.21	\$6.71	\$7.89	\$7.86	\$8.51	
Atlanta	GA		\$39.51	\$38.68	\$42.93	\$48.57	\$54.42	
¹ Augusta	GA	\$3.69	\$3.84	\$3.97	\$4.38	\$4.63	\$4.84	
¹ Aurora	CO	\$4.69	\$3.89	\$4.14	\$4.52	\$5.05	\$5.52	
¹ Aurora	IL	\$0.42	\$0.37	\$0.39	\$0.44	\$0.46	\$0.47	
² Austin	TX	\$44.98	\$39.72	\$40.82	\$48.27	\$51.68	\$60.42	
Bakersfield	CA	\$7.75	\$7.14	\$6.49	\$6.85	\$7.83	\$8.27	
Baltimore	MD	\$21.71	\$20.66	\$19.04	\$27.15	\$25.62	\$26.57	
¹ Baton Rouge	LA	\$2.44	\$1.95	\$1.96	\$2.06	\$2.39	\$2.39	Combined City-Parish revenue
Birmingham	AL		\$2.32	\$2.26	\$2.45	\$3.27	\$3.19	
² Boise	ID		\$4.31	\$3.75	\$3.30	\$3.54	\$4.12	Auditorium District tax only
Boston	MA	\$40.27	\$36.40	\$46.53	\$53.72	\$64.20	\$66.07	See note below
² Brownsville	TX	\$1.56	\$1.33	\$1.39	\$1.20	\$1.35	\$1.30	
Buffalo	NY							
Chandler	AZ	\$2.10	\$1.67	\$1.61	\$1.97	\$2.26	\$2.29	
Charlotte	NC	\$32.61	\$27.04	\$26.00	\$29.45	\$32.59	\$37.96	Mecklenburg County
Chattanooga	TN	\$4.07	\$3.89	\$4.06	\$4.75	\$5.00	\$5.00	
Chesapeake	VA		\$4.66	\$4.93	\$5.37	\$5.55	\$5.02	
¹ Chicago	IL	\$82.66	\$64.10	\$68.80	\$76.43	\$85.63	\$89.85	
Chula Vista	CA	\$2.70	\$2.30	\$2.04	\$2.06	\$2.30	\$2.47	
¹ Cincinnati	OH	\$2.22	\$1.88	\$2.01	\$2.27		\$2.27	
¹ Cleveland	OH	\$4.18	\$3.70	\$3.81	\$4.06	\$4.47	\$4.73	
¹ Colorado Springs	CO	\$3.50	\$3.15	\$3.30	\$3.55	\$3.53	\$3.62	
Columbus	OH	\$14.68	\$12.73	\$13.78	\$15.03	\$16.46	\$16.46	
Columbus	GA	\$4.14	\$4.28	\$4.75	\$5.30	\$5.03	\$5.03	
Corpus Christi	TX	\$10.34	\$10.13	\$9.92	\$10.72	\$12.05	\$13.18	
² Dallas	TX	\$49.24	\$41.97	\$42.11	\$44.97	\$40.05	\$42.13	
¹ Denver	CO	\$53.77	\$43.98	\$49.14	\$55.62	\$57.96	\$63.48	
Des Moines	IA	\$4.20	\$3.72	\$3.70	\$3.89	\$4.37	\$4.76	
² Detroit	MI	\$19.19	\$15.38	\$15.53	\$17.21	\$18.45	\$19.91	Multi-county convention tax
Durham	NC	\$2.04	\$2.21	\$1.93	\$2.12	\$2.25	\$2.25	Durham County
³ El Paso	TX	\$8.42	\$7.94	\$8.36	\$8.57	\$8.93	\$9.37	
Eugene	OR	\$1.77	\$1.68	\$1.52	\$1.66	\$1.69	\$1.75	
Fayetteville	NC	\$0.98	\$1.00	\$1.00	\$1.19	\$1.19		Cumberland County
Fontana	CA	\$0.46	\$0.40	\$0.47	\$0.57	\$0.56	\$0.59	
² Fort Lauderdale	FL	\$42.77	\$35.51	\$37.53	\$40.63	\$44.50	\$47.43	Broward County
Fort Wayne	IN	\$4.07	\$3.30	\$2.52	\$3.74	\$3.93	\$3.93	Allen County
² Fort Worth	TX	\$13.84	\$15.61	\$17.55	\$19.18	\$19.50	\$19.93	
Fremont	CA	\$3.18	\$2.86	\$2.87	\$3.48	\$4.13	\$4.87	
Fresno	CA	\$10.79	\$9.93	\$8.55	\$8.45	\$9.09	\$9.20	
Garden Grove	CA	\$12.67	\$11.26	\$10.20	\$11.70	\$12.32	\$14.45	
² Garland	TX	\$0.47	\$0.48	\$0.56	\$0.69	\$0.77	\$0.83	
Gilbert	AZ							
Glendale	AZ							
Glendale	CA	\$2.73	\$2.38	\$2.69	\$3.05	\$3.37		

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

¹ Calendar Year

² Fiscal Year ended September 30

³ Fiscal year ended August 31

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

City	ST	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Notes
² Grand Prairie	TX	\$1.41	\$1.23	\$1.23	\$1.33	\$1.33	\$1.49	
¹ Grand Rapids	MI		\$4.68	\$4.92	\$5.80	\$6.60	\$6.60	Kent County
Greensboro	NC	\$3.05	\$2.76	\$2.66	\$2.84	\$3.00	\$3.31	
Henderson	NV	\$2.28	\$1.77	\$1.41	\$1.29	\$1.56	\$1.64	
² Hialeah	FL	\$73.99	\$62.53	\$72.56	\$84.92	\$90.92		Miami-Dade County
Honolulu	HI							
Houston	TX	\$66.23	\$62.38	\$54.92	\$61.60	\$68.62	\$68.62	
² Huntington Beach	CA	\$6.69	\$5.42	\$5.82	\$6.47	\$7.20	\$7.60	
² Huntsville	AL	\$5.92	\$5.69	\$5.81	\$6.14	\$6.13	\$6.13	
Indianapolis	IN	\$36.21	\$32.27	\$25.90	\$36.80	\$43.34	\$43.34	Marion County
Irvine	CA	\$9.11	\$7.77	\$7.27	\$8.29	\$8.49	\$8.49	
² Irving	TX	\$24.53	\$19.67	\$15.79	\$18.03	\$18.94	\$18.94	
Jackson	MS							
³ Jacksonville	FL	\$16.73	\$13.38	\$13.34	\$14.34	\$14.34	\$15.54	Duval County
¹ Jersey City	NJ	\$3.87	\$4.09	\$4.28	\$5.97	\$6.33	\$6.55	FY 2008-10; CY 2011-12
Kansas City	MO							
Knoxville	TN			\$2.91	\$3.11	\$3.34	\$3.26	
Lancaster	CA	\$1.21	\$1.33	\$1.38	\$1.30	\$1.34	\$1.31	
² Laredo	TX	\$3.33	\$2.72	\$3.09	\$4.12	\$4.23	\$4.22	
Las Vegas	NV	\$4.52	\$3.36	\$2.89	\$3.03	\$3.41	\$3.50	1-2% city tax, 1% district only
Lexington	KY							
Lincoln	NE						\$25.44	
Little Rock	AR							
² Long Beach	CA	\$18.22	\$14.74	\$15.27	\$17.69	\$17.76	\$19.45	
Los Angeles	CA	\$148.52	\$136.32	\$118.50	\$134.80	\$151.72	\$182.96	
Louisville	KY	\$19.97	\$19.55	\$18.29	\$18.84	\$20.50	\$21.76	Jefferson County
² Lubbock	TX	\$4.19	\$4.18	\$4.24	\$4.86	\$5.21	\$6.15	
¹ Madison	WI	\$8.70	\$7.52	\$8.34	\$9.27	\$10.16	\$10.90	
Memphis	TN	\$4.34	\$3.85	\$3.62	\$3.54	\$3.72	\$4.19	Hotel Tax Fund revenue
Mesa	AZ	\$2.39	\$1.81	\$1.58	\$2.15	\$2.02	\$1.90	
² Miami	FL	\$73.99	\$62.53	\$72.56	\$84.92	\$90.92		Miami-Dade County
¹ Milwaukee	WI	\$9.29	\$7.57	\$9.31	\$9.94	\$10.48	\$11.40	7% WCD city room tax only
¹ Minneapolis	MN	\$6.62	\$5.67	\$5.79	\$6.30	\$6.43	\$6.75	
² Mobile	AL	\$5.24	\$4.80	\$6.04	\$5.09	\$5.00	\$5.18	
Modesto	CA	\$2.04	\$1.85	\$1.46	\$1.64	\$1.77	\$1.88	
² Montgomery	AL	\$5.55	\$5.27	\$5.58	\$5.57	\$6.06	\$6.06	
Moreno Valley	CA	\$0.59	\$0.50	\$0.54	\$0.69	\$0.75	\$0.83	
Nashville	TN	\$39.00	\$38.79	\$37.71	\$38.78	\$47.09	\$50.46	
New Orleans	LA		\$18.77	\$17.07	\$18.60	\$21.86	\$24.04	Orleans Parish NOEHA taxes
New York	NY	\$382.31	\$343.34	\$369.13	\$431.98	\$486.53	\$512.34	Includes fees; not 0.375% MCTD tax
Newark	NJ	\$4.20	\$5.15	\$4.60	\$5.72	\$5.63	\$6.08	2012 budget estimate
Newport News	VA	\$3.45	\$3.13	\$2.97	\$3.06	\$3.19	\$3.19	
Norfolk	VA	\$8.37	\$7.79	\$7.13	\$6.51	\$8.56	\$8.07	Includes excise tax
North Las Vegas	NV	\$0.35	\$0.30	\$0.33	\$0.33	\$0.36	\$0.36	
Oakland	CA	\$12.40	\$10.60	\$10.09	\$12.48	\$13.82	\$15.83	
Oceanside	CA	\$3.39	\$3.89	\$3.18	\$3.33	\$3.82	\$4.24	
Oklahoma City	OK	\$10.83	\$10.65	\$10.32	\$10.86	\$12.34	\$13.32	
¹ Omaha	NE	\$5.17	\$4.56	\$4.67	\$3.30	\$3.81	\$3.92	4% general fund tax only
Ontario	CA	\$11.03	\$9.37	\$8.40	\$8.79	\$9.15	\$9.73	
² Orlando	FL	\$168.16	\$142.21	\$147.76	\$175.85	\$175.30		Orange County

¹ Calendar Year

² Fiscal Year ended September 30

³ Collected May - April

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

City	ST	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Notes
¹ Overland Park	KS	\$8.20	\$6.78	\$6.73	\$7.45	\$7.77	\$8.44	
Oxnard	CA	\$3.62	\$3.33	\$3.06	\$3.30	\$3.40	\$3.83	
² Pembroke Pines	FL	\$42.77	\$35.51	\$37.53	\$40.63	\$44.50	\$47.43	Broward County
Philadelphia	PA	\$39.74	\$37.91	\$40.02	\$42.21	\$47.01	\$50.04	Collection data
Phoenix	AZ	\$35.64	\$30.42	\$26.87	\$28.32	\$30.49	\$31.67	
¹ Pittsburgh	PA	\$24.60	\$22.30	\$24.63	\$27.73	\$29.17	\$29.17	Allegheny County
² Plano	TX	\$4.91	\$3.95	\$4.10	\$4.72	\$4.67	\$5.10	
² Port St. Lucie	FL	\$2.36	\$2.08	\$2.02	\$2.40	\$2.65		St. Lucie County
Portland	OR	\$19.65	\$23.57	\$16.51	\$19.14	\$21.36	\$28.75	
Providence	RI						\$1.52	
Raleigh	NC	\$14.69	\$13.48	\$12.98	\$14.94	\$16.22	\$17.04	Wake County
Rancho Cucamonga	CA	\$1.76	\$1.69	\$1.59	\$1.83	\$1.93	\$2.06	
Reno	NV		\$7.68	\$7.51	\$7.34	\$7.17	\$7.83	
Richmond	VA	\$5.98	\$5.37	\$4.79	\$4.79	\$5.20	\$6.39	
Riverside	CA	\$3.69	\$2.91	\$2.49	\$2.73	\$3.00	\$3.52	
¹ Rochester	NY	\$6.48	\$6.43	\$6.42	\$6.35	\$6.33	\$6.33	Monroe County
Sacramento	CA	\$17.54	\$16.43	\$14.23	\$15.40	\$15.78	\$16.56	
¹ Saint Paul	MN	\$3.04	\$2.73	\$2.70	\$2.96	\$3.17	\$3.17	
Salem	OR	\$2.51	\$2.42	\$2.14	\$2.22	\$2.24	\$2.45	
Salt Lake City	UT	\$11.39	\$10.34	\$8.99	\$9.67	\$1.98	\$2.45	Salt Lake County
² San Antonio	TX	\$68.41	\$58.80	\$59.73	\$62.97	\$67.94	\$72.77	
San Bernardino	CA	\$3.26	\$2.52	\$2.22	\$2.51			
San Diego	CA	\$160.24	\$136.32	\$128.11	\$139.77	\$148.80	\$159.49	
San Francisco	CA	\$219.09	\$214.46	\$186.85	\$209.96	\$239.57	\$238.78	
San Jose	CA	\$23.90	\$19.26	\$17.25	\$18.10	\$22.45	\$25.26	
Santa Ana	CA	\$7.71	\$6.15	\$5.65	\$5.97	\$7.02	\$7.02	
Santa Clarita	CA	\$2.43	\$2.26	\$2.05	\$2.11	\$2.38	\$2.56	
Santa Rosa	CA	\$4.06	\$3.46	\$2.86	\$3.18	\$3.65	\$3.86	
Scottsdale	AZ	\$9.62	\$7.58	\$7.11	\$13.13	\$13.43	\$13.85	
¹ Seattle	WA	\$53.08	\$23.66	\$19.48	\$20.19	\$22.28	\$24.47	King County 2% state-shared
¹ Shreveport	LA	\$1.86	\$2.63	\$2.23	\$2.20		\$2.20	
¹ Spokane	WA	\$1.49	\$1.36	\$1.42	\$1.37	\$1.68		2% state-shared only
Springfield	MO	\$3.63	\$3.59	\$3.35	\$3.54	\$3.84	\$3.87	
St. Louis	MO	\$5.62	\$6.51	\$6.26	\$6.42	\$7.37	\$7.54	3.5% C&S tax only
² St. Petersburg	FL	\$26.35	\$24.25	\$23.75	\$25.59	\$28.75		Pinellas County
Stockton	CA	\$2.29	\$1.96	\$1.75	\$1.80	\$1.93	\$2.01	
¹ Tacoma	WA	\$3.25	\$3.14	\$3.10	\$2.98	\$2.91	\$3.18	2% state-shared and 2% or 5% local
Tallahassee	FL	\$3.27	\$3.15	\$3.55	\$3.74	\$4.11		Leon County
² Tampa	FL	\$21.29	\$18.42	\$17.54	\$19.10	\$21.03		Hillsborough County
Tempe	AZ	\$3.53	\$2.81	\$2.51	\$4.10	\$4.52	\$4.65	
¹ Toledo	OH	\$6.39	\$4.16	\$4.49	\$4.88	\$5.11	\$5.11	Lucas County
Tucson	AZ	\$12.37	\$10.99	\$11.69	\$12.52	\$12.41	\$12.22	
Tulsa	OK	\$6.82	\$6.33	\$5.82	\$5.68	\$6.12	\$6.68	
¹ Vancouver	WA	\$1.29	\$1.10	\$1.18	\$1.26		\$1.35	2% state-shared and 2% local
Virginia Beach	VA	\$23.62	\$22.73	\$22.92	\$24.40	\$25.62	\$25.62	
² Washington	DC	\$204.20	\$204.30					
¹ Wichita	KS	\$6.32	\$6.01	\$5.69	\$6.04	\$6.10	\$6.40	
¹ Winston-Salem	NC	\$4.09	\$3.40	\$3.18	\$3.53	\$3.95	\$3.95	Forsyth County
Worcester	MA	\$1.10	\$1.48	\$1.42	\$1.79	\$1.94	\$1.94	
Yonkers	NY	\$5.30	\$4.12	\$4.75	\$5.17	\$5.30	\$5.30	

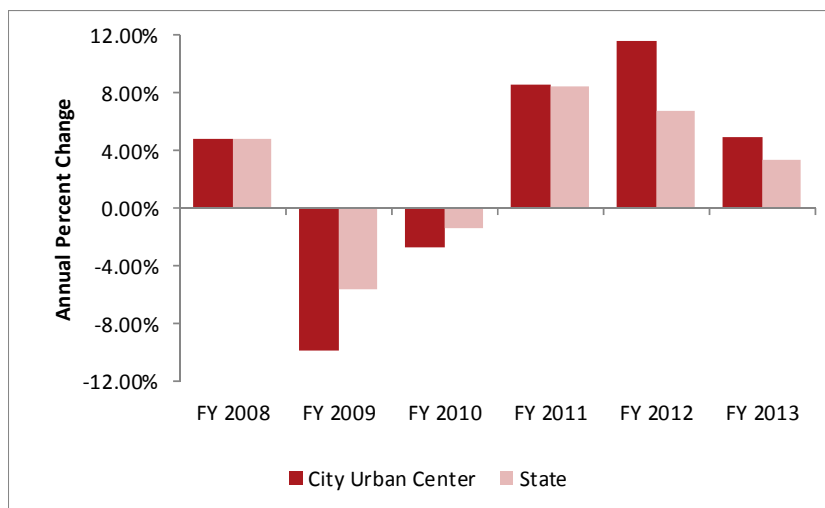
¹ Calendar Year

² Fiscal Year ended September 30

Room Revenue Trends

Since reporting and payment of lodging taxes is mandatory, data on tax revenue provides an accurate measurement of the performance of the lodging industry. HVS estimated the amounts of taxable room revenue in each state and city by dividing the tax revenues by the tax rate. Taxable room revenues are typically less than gross room revenues because most lodging tax laws provide some exemptions such as room rental paid by military personnel or government employees. Estimated taxable room revenues for the states and cities for which data is available are shown below. Appendix B provides detailed information on estimated state and city room revenue.

ESTIMATED AVERAGE ANNUAL CHANGE IN TAXABLE ROOM REVENUE IN STATES AND LARGEST U.S. CITIES (\$ MILLIONS)²



Performance of the lodging sector can be interpreted as a leading indicator for the larger economy, since business travel is a relatively elastic expense for many firms. HVS compared the revenues of states and cities in each year from 2009 to 2013 to demonstrate the progressive recovery from the economic recession. HVS also compared estimated taxable room revenue in 2013 to the larger of estimated taxable room revenue in years 2007 and 2008 for individual states and cities.

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

² HVS estimated revenues for each year by computing the revenue change in each city or state for which data was available, then averaging the revenue changes of all cities or states.

REVENUES RELATIVE TO PRE-RECESSION PEAK BY YEAR

	States		Cities	
	Number Below	Number Above	Number Below	Number Above
2009	28	3	111	7
2010	25	6	104	14
2011	15	16	83	35
2012	7	24	59	59
2013	2	29	45	73

Five years after the recession, nearly all states have recovered to pre-recession revenue levels, but a significant number of cities (45) have not yet recovered.

Disclaimer

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

APPENDIX A – STATE LODGING TAXES

Alabama

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

Year	Rate	Collections
2013	4.00%	\$53,703,169
2012	4.00%	\$51,787,434
2011	4.00%	\$49,682,553
2010	4.00%	\$43,314,319
2009	4.00%	\$43,656,561
2008	4.00%	\$47,209,785
2007	4.00%	\$34,073,086
2006	4.00%	\$35,634,232
2005	4.00%	\$41,274,184
2004	4.00%	\$44,683,652
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 (similar to a 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. As of June 1, 2013 the tax rate has returned to 5.5%.

Year	Rate	Collections
2013	6.50%	\$122,158,268
2012	6.50%	\$118,627,527
2011	6.50%	\$112,160,756
2010	5.50%	\$107,221,518
2009	5.50%	\$116,403,922
2008	5.50%	\$132,163,437
2007	5.50%	\$132,475,665
2006	5.50%	\$124,483,456
2005	5.50%	\$113,372,263
2004	5.50%	\$100,713,460
2003	5.50%	\$93,417,455
2002	5.50%	\$91,286,854
2001	5.50%	\$102,905,472

Arkansas

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

Year	Rate	Collections
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 a county (or both) may levy a tax on lodging for a period of less than 30 days, but the State of California does not. Incorporated cities are not subject to county lodging taxes. Special local taxing districts are permitted. Transient occupancy taxes are not levied on campgrounds and owners of time-shares. Other exceptions may be determined by local legislative bodies.

Colorado

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

Year	Rate	Collections
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 short-term hotel and lodging stays (30 days or less). The Connecticut room occupancy tax was raised from 12% to 15% on July 1, 2011. The room occupancy tax is collected by the Connecticut Department of Revenue. Collection data from 2007 to 2009 are estimated using reported gross receipts.

Year	Rate	Collections
2013	15.00%	\$103,965,000
2012	15.00%	\$102,109,413
2011	15.00%	\$76,521,680
2010	12.00%	\$70,595,546
2009	12.00%	\$73,512,000
2008	12.00%	\$84,264,000
2007	12.00%	\$79,968,000

Delaware

Delaware imposes an accommodation tax upon every occupancy of a room or rooms in a hotel, motel or tourist home within the State. The accommodation tax is remitted to the Department of Finance. Exemptions are available for charitable, educational, or religious institutions, summer camps for children, nursing homes and hospitals, permanent residents, and employees of the U.S. government on official business.

Municipalities and counties may not impose an additional accommodation tax.

Year	Rate	Collections
2012	8.00%	\$16,938,000
2011	8.00%	\$16,310,000
2010	8.00%	\$16,000,000
2009	8.00%	\$15,680,000
2008	8.00%	\$18,080,000
2007	8.00%	\$18,240,000
2006	8.00%	\$17,280,000
2005	8.00%	\$15,840,000
2004	8.00%	\$16,320,000
2003	8.00%	\$14,560,000
2002	8.00%	\$13,600,000
2001	8.00%	\$13,920,000

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 what rate to set their transient hotel tax at, between 3% and 8%. Exemptions to the hotel tax are granted for those staying in a room as a result of destruction to their home or those on official government business.

Year	Rate	Collections
2013	4.00%	\$221,699,000
2012	4.00%	\$208,044,000
2011	4.00%	\$201,754,000
2010	4.00%	\$181,437,000

Hawaii

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

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

Idaho

Idaho levies a 6% statewide sales tax applied on hotels, plus an additional 2% Travel & Convention Hotel/Motel Tax on hotel or motel occupants and campground users for less than 30 continuous days. Local governments can also impose their

own hotel taxes. Both the sales tax and the Travel and Convention Hotel/Motel Tax are remitted to the Idaho Tax Commission. The data below describes the rate and collections of the Travel and Convention Hotel/Motel Tax.

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

Illinois

The Hotel Operators Occupation Tax is imposed on the occupation of renting, leasing, or letting rooms to persons for living quarters for periods of less than 30 days consecutive days. Illinois statewide sales tax is not imposed on hotels, but various county, municipal, and authority taxes are imposed on hotels. Exemptions to the Hotel Operators Occupation Tax are granted to foreign diplomats and permanent residents. An effective rate of 6.17% is levied in the city of Chicago.

Year	Rate	Collections
2013	6.00%	\$222,824,550
2012	6.00%	\$211,075,064
2011	6.00%	\$193,391,253
2010	6.00%	\$171,019,922
2009	6.00%	\$194,732,472
2008	6.00%	\$219,725,708
2007	6.00%	\$206,807,648
2006	6.00%	\$185,039,659
2005	6.00%	\$160,720,291
2004	6.00%	\$156,125,146
2003	6.00%	\$150,727,788
2002	6.00%	\$149,658,344
2001	6.00%	\$170,013,089

Indiana

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

Iowa

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

Year	Rate	Collections
2013	5.00%	\$44,827,957
2012	5.00%	\$43,479,593
2011	5.00%	\$39,068,913
2010	5.00%	\$40,025,778
2009	5.00%	\$35,309,752
2008	5.00%	\$32,733,246
2007	5.00%	\$30,875,248
2006	5.00%	\$28,631,798
2005	5.00%	\$27,021,038
2004	5.00%	\$25,581,384
2003	5.00%	\$24,969,330
2002	5.00%	\$27,635,086
2001	5.00%	\$25,368,481

Kansas

The rental of sleeping rooms by a hotel is subject to the 6.3% state sales tax on the total gross receipts. Exemptions from this sales tax are granted to the federal and state government, nonprofit organizations, and volunteer fire departments. Local taxing jurisdictions can also impose an additional Transient Guest Tax. Businesses remitting the state sales tax on hotel gross receipts may keep an administrative fee of 2% Transient Guest Tax revenue. Beginning FY 2014, the state sales tax is reduced to 6.15%.

Year	Rate	Collections
2013	6.30%	\$37,493,386
2012	6.30%	\$36,454,102
2011	6.30%	\$32,825,094
2010	6.30%	\$24,876,582
2009	6.30%	\$26,976,527
2008	6.30%	\$28,562,931
2007	6.30%	\$26,592,032
2006	6.30%	\$24,306,886
2005	6.30%	\$22,199,803
2004	6.30%	\$21,814,115
2003	6.30%	\$19,269,441

Kentucky

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

Year	Rate	Collections
2013	1.00%	\$9,800,144
2012	1.00%	\$9,270,886
2011	1.00%	\$8,949,223
2010	1.00%	\$8,187,581
2009	1.00%	\$8,638,454
2008	1.00%	\$8,786,179
2007	1.00%	\$8,271,470
2006	1.00%	\$7,526,491

Louisiana

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

Year	Rate	Collections	Year	Rate	Collections
2013	7.00%	\$68,610,000	2013	6.00%	\$91,752,680
2012	7.00%	\$61,070,000	2012	6.00%	\$89,834,791
2011	7.00%	\$55,730,000	2011	6.00%	\$84,087,091
2010	7.00%	\$47,500,000	2010	6.00%	\$79,940,519
2009	7.00%	\$44,650,000	2009	6.00%	\$87,629,108
2008	7.00%	\$48,260,000	2008	6.00%	\$76,854,795
2007	7.00%	\$39,710,000	2007	5.00%	\$65,378,429
2006	7.00%	\$36,140,000	2006	5.00%	\$60,902,495
2005	7.00%	\$59,750,000	2005	5.00%	\$57,759,143
2004	7.00%	\$50,970,000	2004	5.00%	\$55,186,802
2003	7.00%	\$49,920,000	2003	5.00%	\$50,843,977
2002	7.00%	\$47,240,000	2002	5.00%	\$50,353,311
			2001	5.00%	\$51,673,672

Maine

Maine's sales tax applies to transient lodging rentals at the rate of 7%. For FY 2014, the rate has increased to 8%. The tax is remitted to the Maine Department of Administrative and Financial Services. Sales tax revenue from lodging rentals is estimated using taxable receipts data.

Year	Rate	Collections
2013	7.00%	\$54,243,980
2012	7.00%	\$51,228,450
2011	7.00%	\$47,908,371
2010	7.00%	\$46,058,656
2009	7.00%	\$42,520,513
2008	7.00%	\$45,592,183
2007	7.00%	\$45,505,922
2006	7.00%	\$41,654,046
2005	7.00%	\$39,325,762
2004	7.00%	\$36,643,761
2003	7.00%	\$36,208,291
2002	7.00%	\$35,862,799

Maryland

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

Massachusetts

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

Year	Rate	Collections
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

Only the Federal government and foreign diplomats are exempt.

Year	Rate	Collections
2012	6.875%	\$123,817,353
2011	6.875%	\$121,569,413
2010	6.875%	\$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

Michigan

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

Year	Rate	Collections
2013	6.00%	\$78,036,000
2012	6.00%	\$85,698,000
2011	6.00%	\$92,934,000
2010	6.00%	\$94,422,000
2009	6.00%	\$77,022,000
2008	6.00%	\$82,626,000
2007	6.00%	\$82,824,000
2006	6.00%	\$84,828,000
2005	6.00%	\$84,144,000
2004	6.00%	\$78,990,000
2003	6.00%	\$73,788,000
2002	6.00%	\$78,384,000
2001	6.00%	\$80,016,000

Mississippi

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

Year	Rate	Collections
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

Minnesota

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

Missouri

Missouri charges a 4.225% sales tax on the amount of charges for all rooms furnished for the public. Local governments may impose their own hotel taxes. The Missouri Department of Revenue collects both state and local taxes. Revenue data

estimated from reported taxable receipts of hotels, motels, and boarding courts.

Year	Rate	Collections
2013	4.225%	\$60,049,607
2012	4.225%	\$58,199,584
2011	4.225%	\$56,338,736
2010	4.225%	\$53,456,321
2009	4.225%	\$50,349,261
2008	4.225%	\$55,395,130
2007	4.225%	\$54,117,842
2006	4.225%	\$51,370,135
2005	4.225%	\$48,318,063
2004	4.225%	\$45,858,844
2003	4.225%	\$46,624,160
2002	4.225%	\$44,277,883
2001	4.225%	\$44,960,897

Montana

The Lodging Facility Use Tax (LFUT) and the Lodging Facility Sales Tax (LFST) are imposed on users of overnight lodging facilities. The LFUT rate is 4%, and the LFST (first imposed in 2003) rate is 3%, creating a total lodging tax rate of 7%. Exemptions from the lodging taxes are granted for units for rented 30+ continuous days, units located on an Indian reservation and rented to a member of the same reservation, the federal government, diplomats, youth camps, health care facilities, and facilities charging an average ADAC rate that is 60% or less than the state reimbursement rate for a single room.

Year	Rate	Collections
2013	7.00%	\$39,769,000
2012	7.00%	\$37,864,378
2011	7.00%	\$33,958,813
2010	7.00%	\$29,463,020
2009	7.00%	\$29,581,099
2008	7.00%	\$31,951,675
2007	7.00%	\$30,822,617
2006	7.00%	\$25,697,329
2005	7.00%	\$24,642,093
2004	7.00%	\$22,851,830

Nebraska

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

Year	Rate	Collections
2013	1.00%	\$4,524,464
2012	1.00%	\$4,312,179
2011	1.00%	\$3,976,771
2010	1.00%	\$3,834,851
2009	1.00%	\$3,532,692
2008	1.00%	\$3,725,953
2007	1.00%	\$3,558,016
2006	1.00%	\$3,219,113
2005	1.00%	\$2,908,916
2004	1.00%	\$2,791,549
2003	1.00%	\$2,619,199
2002	1.00%	\$2,640,766
2001	1.00%	\$2,598,700

Nevada

Nevada applies a tax of at least 1% on the gross receipts from the rental of transient lodging, which is retained by the county remitting in which the tax is remitted for local promotion of tourism. In counties with populations greater than 300,000, an additional tax of up to 3% on the rental of transient lodging is remitted to the State General Fund. If the lodging tax in a locality on 7/31/08 was less than 10%, the additional tax is imposed. If the lodging tax in a locality on 7/31/08 was greater than 10%, the lodging tax is imposed at a rate equal to the difference between 13% and the sum of the rates of the existing tax.

Year	Rate	Collections
2013	4.00%	\$146,370,186
2012	4.00%	\$143,767,397
2011	4.00%	\$128,203,856
2010	4.00%	\$111,513,747
2009	1.00%	\$18,163,309
2008	1.00%	\$19,076,477
2007	1.00%	\$18,363,565
2006	1.00%	\$17,279,556

New Hampshire

The statewide Meals and Rentals Tax is assessed upon patrons of any facility with sleeping accommodations for 185 days or less. The rate was raised from 8% to 9% for FY 2009. Exemptions are granted for the state government, federal government, campsites, schools, and medical facilities. Operators are allowed to retain a 3% commission on the Meals and Rentals Tax remitted to the state. The below tax data is in calendar years.

Year	Rate	Collections
2013	9.00%	\$44,815,382
2012	9.00%	\$41,728,060
2011	9.00%	\$40,853,758
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%	\$32,294,697
2005	8.00%	\$31,842,991
2004	8.00%	\$30,926,220
2003	8.00%	\$29,442,521
2002	8.00%	\$29,572,269

New Jersey

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

Year	Rate	Collections
2013	5.00%	\$90,860,175
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	5.00%	\$85,198,185

New Mexico

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

New York

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

Year	Rate	Collections
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
2002	4.00%	\$216,655,360
2001	4.00%	\$260,550,600

North Carolina

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

Year	Rate	Collections
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 5.5% (5.75% starting September 2013) sales tax applies to the rental of hotel rooms or similar sleeping accommodations for less than 30 days by establishments with five or more sleeping rooms. This state sales tax is in addition to local sales taxes and municipal, county, or authority taxes that can be placed on hotels. Ohio does not provide a breakdown of sales tax revenue received from lodging sales.

Oklahoma

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

Oregon

The State 1% Lodging Tax is imposed on those who provide temporary overnight lodging. This tax is in addition to local city and county sales taxes or lodging taxes. Exemptions are granted for federal employees, lodgers for 30+ days, health care facilities, mental health facilities, facilities with less than 30 rentals/year, emergency temporary shelter, and nonprofits. A 5% administration fee retained from the total tax by providers. The data below pertains to collections in calendar years.

Year	Rate	Collections
2013	1.00%	\$13,527,916
2012	1.00%	\$12,377,707
2011	1.00%	\$11,505,246
2010	1.00%	\$11,085,176
2009	1.00%	\$10,492,522
2008	1.00%	\$11,718,287
2007	1.00%	\$11,690,021
2006	1.00%	\$10,720,797
2005	1.00%	\$9,087,486
2004	1.00%	\$8,361,090

Pennsylvania

The Hotel Occupancy Tax applies to room rental charges for periods of less than 30 days. It is imposed at the same rate as the Pennsylvania sales tax, at 6%, with a 1% local tax added to purchases made in Allegheny County and a 2% local tax added to purchases made in Philadelphia. Local sales taxes and hotel occupancy taxes can also be imposed in addition to the statewide Hotel Occupancy Tax.

Year	Rate	Collections
2013	6.00%	\$187,933,000
2012	6.00%	\$181,200,000
2011	6.00%	\$169,980,000
2010	6.00%	\$152,082,000
2009	6.00%	\$156,370,000
2008	6.00%	\$167,591,000
2007	6.00%	\$163,280,000

Rhode Island

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

Year	Rate	Collections
2013	6.00%	\$12,117,732
2012	6.00%	\$16,868,958
2011	6.00%	\$15,618,689
2010	6.00%	\$14,200,000
2009	6.00%	\$15,500,000
2008	6.00%	\$16,200,000
2007	6.00%	\$15,800,000
2006	6.00%	\$14,900,000
2005	6.00%	\$12,700,000
2004	5.00%	\$11,900,000
2003	5.00%	\$11,500,000
2002	5.00%	\$11,600,000

South Carolina

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

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

South Dakota

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

2013	1.50%	\$10,115,967
2012	1.50%	\$9,544,379
2011	1.50%	\$9,474,051
2010	1.50%	\$8,409,717
2009	1.00%	\$5,741,636
2008	1.00%	\$5,748,566
2007	1.00%	\$5,349,006
2006	1.00%	\$4,978,054
2005	1.00%	\$4,595,790
2004	1.00%	\$4,350,557
2003	1.00%	\$4,109,768
2002	1.00%	\$3,722,957
2001	1.00%	\$3,793,170

Tennessee

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

Year	Rate	Collections
2013	7.00%	\$164,403,527
2012	7.00%	\$160,868,386
2011	7.00%	\$144,128,615
2010	7.00%	\$137,972,562
2009	7.00%	\$146,253,396
2008	7.00%	\$160,908,556
2007	7.00%	\$154,080,942
2006	7.00%	\$142,333,331
2005	7.00%	\$131,675,053
2004	7.00%	\$124,795,032

Texas

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

Year	Rate	Collections
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

reported taxable sales.

Year	Rate	Collections
2013	9.00%	\$37,641,657
2012	9.00%	\$34,613,640
2011	9.00%	\$33,441,087
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

Utah

In addition to the statewide 4.7% sales tax, a Transient Room Tax can be imposed by a county, city or town on the rent for temporary lodging for stays of less than 30 consecutive days. Sales tax collection estimated using reported taxable sales.

Year	Rate	Collections
2013	4.70%	\$62,171,182
2012	4.70%	\$58,444,659
2011	4.70%	\$54,320,265
2010	4.70%	\$47,530,304
2009	4.70%	\$42,502,883

Vermont

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

Virginia

Any county, city, or town may levy a transient occupancy tax on hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms rented out for continuous occupancy for fewer than 30 consecutive days. These local transient occupancy taxes are in addition to the 5% statewide sales tax. Collection data estimated using taxable receipts in calendar years. In CY 2005, Virginia adopted a new accounting system, making sales tax figures for individual business categories unavailable. Effective FY 2014, state levies an additional .3% sales tax. In addition, .7% sales tax in Northern Virginia and Hampton Roads and 2% hotel tax in the jurisdiction of the Northern Virginia Transportation Authority.

Year	Rate	Collections
2013	5.00%	\$154,691,854
2012	5.00%	\$155,145,856
2011	5.00%	\$149,387,770
2010	5.00%	\$141,842,166
2009	5.00%	\$140,210,350
2008	5.00%	\$153,314,795
2007	5.00%	\$153,959,963
2006	5.00%	\$149,940,419
2005	5.00%	
2004	4.50%	\$105,922,100
2003	4.50%	\$103,796,377
2002	4.50%	\$99,575,692
2001	4.50%	\$97,154,124

Washington

Transient lodging for less than 30 days is subject to the Washington State 6.5% sales tax. Local hotel/motel taxes, tourism promotion charges, and convention/trade center taxes may also be imposed. Exemptions are granted for the federal government and health care facilities.

Year	Rate	Collections
2013	6.50%	\$169,000,901
2012	6.50%	\$157,114,763
2011	6.50%	\$146,449,613
2010	6.50%	\$137,444,863
2009	6.50%	\$129,322,140
2008	6.50%	\$136,756,688
2007	6.50%	\$134,894,829
2006	6.50%	\$122,473,985
2005	6.50%	\$110,746,125
2004	6.50%	\$99,255,624
2003	6.50%	\$99,380,193
2002	6.50%	\$97,711,942
2001	6.50%	\$95,047,855

West Virginia

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

Wisconsin

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

Year	Rate	Collections
2013	5.00%	\$85,999,847
2012	5.00%	\$83,349,821
2011	5.00%	\$79,419,606
2010	5.00%	\$74,631,537
2009	5.00%	\$70,715,400
2008	5.00%	\$79,294,596
2007	5.00%	
2006	5.00%	\$74,596,421
2005	5.00%	\$71,098,098
2004	5.00%	\$68,016,936
2003	5.00%	\$65,960,389

Wyoming

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

APPENDIX B – TAXABLE ROOM REVENUE 2013

ESTIMATED STATE TAXABLE ROOM REVENUE (\$ MILLIONS)

State	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013
¹ Alabama	\$1,180.24	\$1,091.41	\$1,082.86	\$1,242.06	\$1,294.69	\$1,342.58
Arizona	\$2,405.70	\$2,117.24	\$1,949.72	\$2,039.28	\$2,156.86	\$2,221.06
² Arkansas	\$600.26	\$568.94	\$574.61	\$601.28	\$620.29	\$635.82
Colorado	\$2,587.17	\$2,352.48	\$2,184.38	\$2,444.26	\$2,697.03	\$2,831.31
³ Connecticut	\$702.20	\$612.60	\$582.60	\$626.70	\$673.80	\$693.10
Delaware	\$226.00	\$196.00	\$200.00	\$206.00	\$211.73	
Georgia			\$2,843.30	\$2,724.40		\$5,542.48
Hawaii	\$3,321.00	\$2,812.00	\$2,606.00	\$3,023.85	\$3,430.54	\$3,870.92
Idaho	\$368.93	\$343.10	\$313.82	\$333.29	\$354.24	\$375.09
Illinois	\$3,650.00	\$3,383.33	\$2,883.33	\$3,200.00	\$3,517.92	\$3,713.74
Iowa	\$654.66	\$675.01	\$758.31	\$750.52	\$831.31	\$859.43
Kansas	\$453.38	\$428.20	\$394.87	\$521.03	\$578.64	\$595.13
Kentucky	\$878.62	\$863.85	\$818.76	\$894.92	\$927.09	\$980.01
Maine	\$651.32	\$607.44	\$657.98	\$684.41	\$731.84	\$774.91
Maryland	\$1,280.91	\$1,460.49	\$1,332.34	\$1,401.45	\$1,497.25	\$1,529.21
Massachusetts	\$3,055.39	\$2,823.39	\$2,670.75	\$2,935.09	\$3,222.93	\$3,413.63
¹ Michigan	\$1,153.33	\$1,040.00	\$1,078.33	\$1,133.33		\$1,300.60
² Minnesota	\$1,731.50	\$1,518.05	\$1,616.61	\$1,723.14	\$1,775.29	
Mississippi	\$632.27	\$627.99	\$595.15	\$651.41	\$656.43	\$691.42
² Missouri	\$1,311.13	\$1,191.70	\$1,265.24	\$1,333.46	\$1,377.50	\$1,421.29
Montana	\$456.45	\$422.59	\$420.90	\$485.13	\$540.92	\$568.13
² Nebraska	\$372.60	\$353.27	\$383.49	\$397.68	\$431.22	\$452.45
Nevada	\$3,304.11	\$4,843.55	\$5,087.06	\$4,896.95	\$4,607.88	\$3,659.25
New Hampshire	\$451.98	\$386.74	\$413.17	\$440.47	\$463.65	\$497.95
New Jersey	\$1,725.71	\$1,485.24	\$1,456.17	\$1,564.77	\$1,703.64	\$1,817.20
⁴ New York	\$9,067.28	\$9,255.70	\$7,852.27	\$9,076.60		
North Carolina	\$2,820.42	\$2,701.86	\$2,408.09	\$2,926.33	\$3,225.07	\$3,376.37
² Oregon	\$1,226.67	\$1,097.66	\$1,158.53	\$1,206.84	\$1,296.21	\$1,352.79
Pennsylvania	\$2,793.18	\$2,606.17	\$2,534.70	\$2,833.00	\$3,020.00	\$3,132.22
Rhode Island	\$270.00	\$258.33	\$236.67	\$260.31	\$281.15	\$201.96
South Carolina	\$2,367.42	\$2,092.38	\$1,989.75	\$2,221.47		
South Dakota	\$574.86	\$574.16	\$560.65	\$631.60	\$636.29	\$674.40
Tennessee	\$2,298.69	\$2,089.33	\$1,971.04	\$2,058.98	\$2,298.12	\$2,348.62
⁵ Texas	\$6,183.00	\$5,725.74	\$5,513.49	\$5,813.27	\$6,690.18	\$7,502.15
Utah		\$904.32	\$1,011.28	\$1,155.75	\$1,243.50	\$1,322.79
Vermont	\$378.24	\$344.80	\$341.37	\$371.61	\$384.60	\$419.30
² Virginia	\$3,066.30	\$2,804.21	\$2,836.84	\$2,987.76	\$3,102.92	\$3,093.84
² Washington	\$2,103.95	\$1,989.57	\$2,114.53	\$2,253.07	\$2,417.15	\$2,601.54
² Wisconsin	\$1,585.89	\$1,414.31	\$1,492.63	\$1,588.39	\$1,667.00	\$1,720.00
Average	\$1,834.89	\$1,738.50	\$1,697.22	\$1,836.92	\$1,730.42	\$1,929.51
Median	\$1,280.91	\$1,144.68	\$1,265.24	\$1,333.46	\$1,296.21	\$1,352.79
⁶ Total ²	\$51,759.34	\$49,642.38	\$48,107.41	\$51,810.76	\$55,667.34	\$57,646.83
Percent Change	3.23%	-4.09%	-3.09%	7.70%	7.44%	3.56%

¹ Fiscal year ended September 30

² Calendar Year

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

⁴ Fiscal year beginning March 1

⁵ Fiscal year ended August 31

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

ESTIMATED CITY TAXABLE ROOM REVENUE¹ (\$ MILLIONS)

City	ST	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Notes
Akron	OH							
Albuquerque	NM	\$230.05	\$204.21	\$199.89	\$202.43	\$201.62	\$207.09	
Amarillo	TX	\$61.88	\$60.46	\$62.86	\$68.33	\$71.46	\$81.30	
Anaheim	CA	\$581.22	\$533.70	\$514.26	\$550.70	\$602.51	\$686.24	
¹ Anchorage	AK	\$185.44	\$152.69	\$163.66	\$177.39	\$177.39	\$177.39	
² Arlington	TX	\$76.77	\$69.00	\$74.51	\$87.66	\$87.32	\$94.59	
Atlanta	GA		\$564.46	\$552.56	\$613.27	\$607.06	\$680.24	
¹ Augusta	GA	\$61.49	\$64.00	\$66.16	\$73.05	\$77.09	\$80.63	
¹ Aurora	CO	\$58.61	\$48.58	\$51.73	\$56.50	\$63.15	\$69.05	
¹ Aurora	IL	\$13.92	\$12.46	\$13.11	\$14.55	\$15.45	\$15.61	
² Austin	TX	\$499.77	\$441.38	\$453.56	\$536.30	\$574.26	\$671.37	
Bakersfield	CA	\$64.58	\$59.54	\$54.11	\$57.10	\$65.23	\$68.95	
Baltimore	MD	\$289.49	\$275.47	\$253.84	\$285.79	\$269.65	\$279.72	
¹ Baton Rouge	LA	\$61.06	\$48.80	\$48.91	\$51.60	\$59.83	\$59.83	Combined City-Parish revenue
Birmingham	AL		\$77.30	\$75.17	\$37.62	\$50.33	\$49.08	
² Boise	ID	\$86.24	\$75.09	\$65.96	\$70.76	\$82.36	\$85.14	
Boston	MA	\$1,006.78	\$909.95	\$775.58	\$895.41	\$1,069.98	\$1,101.12	See note below
² Brownsville	TX	\$22.29	\$18.94	\$19.85	\$17.12	\$19.35	\$18.57	
Buffalo	NY							
Chandler	AZ	\$47.81	\$38.02	\$36.63	\$44.86	\$51.27	\$78.93	
Charlotte	NC	\$407.64	\$337.95	\$324.99	\$368.10	\$407.38	\$474.54	Mecklenburg County
Chattanooga	TN	\$101.69	\$97.35	\$101.47	\$118.67	\$125.04	\$125.11	
Chesapeake	VA		\$58.27	\$61.64	\$67.13	\$69.44	\$62.77	
¹ Chicago	IL	\$1,804.89	\$1,399.56	\$1,502.18	\$1,668.83	\$1,534.66	\$1,610.23	
Chula Vista	CA	\$26.97	\$23.02	\$20.36	\$20.59	\$22.96	\$24.71	
¹ Cincinnati	OH	\$55.55	\$47.10	\$50.18	\$56.75		\$56.75	
¹ Cleveland	OH	\$139.46	\$123.49	\$126.97	\$135.23	\$149.13	\$157.80	
¹ Colorado Springs	CO	\$175.21	\$157.62	\$165.01	\$177.26	\$176.28	\$181.14	
Columbus	OH	\$287.80	\$249.55	\$270.24	\$294.65	\$322.65	\$322.65	
Columbus	GA	\$51.71	\$53.50	\$59.37	\$66.19	\$62.92	\$62.92	
Corpus Christi	TX	\$114.86	\$112.53	\$110.22	\$119.13	\$133.91	\$146.39	
² Dallas	TX	\$703.36	\$599.56	\$601.63	\$642.41	\$572.10	\$601.83	2% arena tax expired FY 2012
¹ Denver	CO	\$500.21	\$409.13	\$457.08	\$517.40	\$539.13	\$590.53	
Des Moines	IA	\$60.01	\$53.15	\$52.87	\$55.57	\$62.38	\$67.98	
² Detroit	MI							
Durham	NC	\$34.01	\$36.85	\$32.21	\$35.27	\$37.45	\$37.45	Durham County
³ El Paso	TX	\$120.33	\$113.49	\$119.45	\$122.38	\$127.57	\$104.10	
Eugene	OR	\$39.40	\$37.30	\$33.73	\$36.85	\$37.48	\$38.83	
Fayetteville	NC	\$16.38	\$16.72	\$16.69	\$19.77	\$19.83		Cumberland County
Fontana	CA	\$5.74	\$4.95	\$5.84	\$7.17	\$6.98	\$7.34	
² Fort Lauderdale	FL	\$840.30	\$717.89	\$699.45	\$764.82	\$846.03	\$911.30	Broward County
Fort Wayne	IN	\$58.15	\$47.18	\$36.06	\$53.45	\$56.12	\$56.12	Allen County
² Fort Worth	TX	\$153.72	\$173.42	\$195.01	\$213.12	\$222.08	\$221.48	
Fremont	CA	\$39.77	\$28.64	\$28.67	\$34.76	\$41.33	\$48.72	
Fresno	CA	\$89.93	\$82.73	\$71.23	\$70.42	\$75.73	\$76.68	
Garden Grove	CA	\$97.48	\$86.60	\$78.43	\$89.97	\$84.96	\$99.64	
² Garland	TX	\$6.70	\$6.91	\$8.04	\$9.82	\$11.05	\$11.79	
Gilbert	AZ				\$49.32	\$54.50	\$61.81	
Glendale	AZ							
Glendale	CA	\$27.31	\$23.81	\$26.90	\$30.45	\$33.68		

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

¹ Calendar Year

² Fiscal Year ended September 30

³ Fiscal year ended August 31

¹ The source of revenue was considered in selecting an appropriate rate for the calculation.

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

City	ST	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Notes
² Grand Prairie	TX	\$20.21	\$17.60	\$17.61	\$19.04	\$19.03	\$21.27	
¹ Grand Rapids	MI		\$93.69	\$98.48	\$116.08	\$131.96	\$131.96	Kent County
Greensboro	NC	\$101.77	\$92.02	\$88.61	\$94.63	\$100.05	\$110.42	
Henderson	NV	\$114.24	\$88.60	\$70.69	\$64.63	\$78.22	\$82.20	
² Hialeah	FL	\$1,247.33	\$1,100.22	\$1,104.54	\$1,285.15	\$1,467.14	\$1,605.04	Miami-Dade County
Honolulu	HI							
Houston	TX	\$946.17	\$891.19	\$784.53	\$880.04	\$980.33	\$980.33	
² Huntington Beach	CA	\$66.88	\$54.17	\$58.20	\$64.70	\$72.04	\$76.00	
² Huntsville	AL	\$98.73	\$94.86	\$96.78	\$102.41	\$102.17	\$102.17	
Indianapolis	IN	\$402.33	\$358.58	\$258.96	\$367.95	\$433.37	\$433.37	Marion County
Irvine	CA	\$113.85	\$97.10	\$90.85	\$103.68	\$106.11	\$106.11	
² Irving	TX	\$272.53	\$218.51	\$175.46	\$200.34	\$210.43	\$210.43	
Jackson	MS							
² Jacksonville	FL	\$278.89	\$245.32	\$228.74	\$239.03	\$255.37	\$268.49	Duval County
¹ Jersey City	NJ	\$64.54	\$68.24	\$71.36	\$99.42	\$105.48	\$109.15	FY 2008-10; CY 2011-12
Kansas City	MO						\$236.00	
Knoxville	TN		\$98.82	\$97.02	\$103.72	\$111.22	\$108.51	
Lancaster	CA	\$17.31	\$18.96	\$19.73	\$18.57	\$19.11	\$18.78	
² Laredo	TX	\$47.59	\$38.83	\$44.11	\$58.83	\$60.41	\$60.27	
Las Vegas	NV	\$903.80	\$672.80	\$578.80	\$605.20	\$682.60	\$699.60	
Lexington	KY							
Lincoln	NE						\$635.93	
Little Rock	AR							
² Long Beach	CA	\$151.81	\$122.81	\$127.29	\$147.44	\$147.99	\$162.09	
Los Angeles	CA	\$1,060.88	\$973.74	\$846.43	\$962.83	\$1,083.73	\$1,306.86	
Louisville	KY	\$266.24	\$260.63	\$243.81	\$251.25	\$273.27	\$290.13	Jefferson County
² Lubbock	TX	\$59.86	\$59.70	\$60.55	\$69.44	\$74.43	\$87.82	
¹ Madison	WI	\$96.65	\$83.51	\$92.64	\$103.02	\$112.89	\$121.09	
Memphis	TN	\$255.41	\$226.24	\$212.76	\$208.06	\$218.82	\$246.41	Hotel Tax Fund revenue
Mesa	AZ	\$79.83	\$60.25	\$52.68	\$42.96	\$40.38	\$38.06	
² Miami	FL	\$1,247.33	\$1,100.22	\$1,104.54	\$1,285.15	\$1,467.14	\$1,605.04	Miami-Dade County
¹ Milwaukee	WI	\$132.65	\$108.18	\$132.95	\$141.98	\$149.75	\$162.80	
¹ Minneapolis	MN	\$220.63	\$216.04	\$220.57	\$240.00	\$245.03	\$257.10	
² Mobile	AL	\$65.50	\$59.94	\$75.50	\$63.66	\$62.54	\$64.78	
Modesto	CA	\$22.65	\$20.60	\$16.23	\$18.22	\$19.66	\$20.94	
² Montgomery	AL	\$65.30	\$61.99	\$65.63	\$65.55	\$71.31	\$71.31	
Moreno Valley	CA	\$7.41	\$6.22	\$6.70	\$8.66	\$9.34	\$10.40	
Nashville	TN	\$649.97	\$646.50	\$628.55	\$646.35	\$784.90	\$840.97	
New Orleans	LA							
New York	NY	\$6,507.34	\$5,844.10	\$6,283.00	\$7,352.85	\$8,281.28	\$8,720.71	Includes fees; not MCTD tax
Newark	NJ	\$70.08	\$85.83	\$76.60	\$95.33	\$93.90	\$101.33	2012 budget estimate
Newport News	VA	\$46.07	\$41.74	\$39.59	\$40.86	\$42.56	\$42.56	
Norfolk	VA	\$104.62	\$97.40	\$89.12	\$81.40	\$107.05	\$100.92	Includes excise tax
North Las Vegas	NV	\$23.06	\$20.05	\$22.02	\$22.12	\$23.92	\$25.59	Estimated with 1.5% rate
Oakland	CA	\$112.73	\$96.35	\$72.04	\$89.17	\$98.73	\$113.08	
Oceanside	CA	\$33.90	\$38.89	\$31.85	\$33.26	\$38.17	\$42.39	
Oklahoma City	OK	\$196.91	\$193.69	\$187.62	\$197.42	\$224.40	\$242.25	
¹ Omaha	NE	\$129.24	\$114.10	\$116.82	\$82.49	\$95.26	\$98.00	
Ontario	CA	\$93.83	\$79.72	\$71.47	\$74.81	\$77.86	\$82.82	
² Orlando	FL	\$2,826.40	\$2,427.42	\$2,371.41	\$2,735.74	\$3,026.16	\$3,059.06	Orange County

¹ Calendar Year

² Fiscal Year ended September 30

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

City	ST	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	Notes
¹ Overland Park	KS	\$91.09	\$75.36	\$74.83	\$82.80	\$86.36	\$93.81	
Oxnard	CA	\$36.19	\$33.29	\$30.61	\$33.02	\$34.03	\$38.27	
² Pembroke Pines	FL	\$840.30	\$717.89	\$699.45	\$764.82	\$846.03	\$911.30	Broward County
Philadelphia	PA	\$662.28	\$526.56	\$488.02	\$514.73	\$573.32	\$610.27	Collection data
Phoenix	AZ	\$712.86	\$608.46	\$537.36	\$566.48	\$609.72	\$633.32	
¹ Pittsburgh	PA	\$351.43	\$318.58	\$351.83	\$396.21	\$416.71	\$416.71	Allegheny County
² Plano	TX	\$70.13	\$56.46	\$58.55	\$67.46	\$66.70	\$72.79	
² Port St. Lucie	FL	\$50.56	\$42.40	\$38.96	\$46.44	\$51.44	\$52.64	St. Lucie County
Portland	OR	\$327.46	\$392.86	\$275.20	\$319.04	\$427.18	\$479.12	
Providence	RI							
Raleigh	NC	\$244.78	\$224.75	\$216.28	\$249.08	\$270.39	\$283.92	Wake County
Rancho Cucamonga	CA	\$17.62	\$16.94	\$15.87	\$18.27	\$19.28	\$20.57	
Reno	NV						\$783.40	Rate varies by location
Richmond	VA	\$74.80	\$67.08	\$59.87	\$59.87	\$65.01	\$79.90	
Riverside	CA	\$33.51	\$26.43	\$22.62	\$24.84	\$27.23	\$29.31	
¹ Rochester	NY	\$108.03	\$107.16	\$106.99	\$105.90	\$105.54	\$105.54	Monroe County
Sacramento	CA	\$146.15	\$136.88	\$118.61	\$128.36	\$131.51	\$137.96	
¹ Saint Paul	MN	\$101.25	\$90.89	\$90.06	\$98.70	\$105.80	\$105.80	
Salem	OR	\$27.85	\$26.85	\$23.76	\$24.61	\$24.88	\$27.17	
Salt Lake City	UT	\$227.79	\$206.75	\$179.80	\$193.40	\$213.98	\$223.76	Salt Lake County
² San Antonio	TX	\$760.16	\$653.33	\$663.71	\$699.64	\$754.86	\$808.56	
San Bernardino	CA	\$32.62	\$25.17	\$22.22	\$25.07			
San Diego	CA	\$1,526.12	\$1,298.29	\$1,220.12	\$1,331.13	\$1,417.10	\$1,518.99	
San Francisco	CA	\$1,564.92	\$1,531.86	\$1,334.64	\$1,499.73	\$1,711.19	\$1,705.59	
San Jose	CA	\$239.00	\$192.61	\$172.50	\$181.02	\$224.51	\$252.58	
Santa Ana	CA	\$70.13	\$55.90	\$51.37	\$54.28	\$63.85	\$63.85	
Santa Clarita	CA	\$24.34	\$22.61	\$20.51	\$21.07	\$23.81	\$25.57	
Santa Rosa	CA	\$45.06	\$38.44	\$31.81	\$35.37	\$40.60	\$42.91	
Scottsdale	AZ	\$320.70	\$252.57	\$237.10	\$262.52	\$268.60	\$277.04	
¹ Seattle	WA	\$1,182.82	\$973.98	\$1,009.61	\$1,114.21	\$1,223.59	\$1,173.30	King County
¹ Shreveport	LA	\$41.36	\$58.39	\$49.59	\$48.89		\$48.89	
¹ Spokane	WA	\$74.41	\$68.07	\$70.79	\$68.33	\$83.87		
Springfield	MO	\$72.61	\$71.88	\$66.98	\$70.83	\$76.71	\$77.44	
St. Louis	MO	\$160.57	\$186.00	\$178.86	\$183.34	\$210.43	\$215.49	
² St. Petersburg	FL	\$519.21	\$476.12	\$455.10	\$477.87	\$547.28	\$601.09	Pinellas County
Stockton	CA	\$28.59	\$24.53	\$21.88	\$22.48	\$24.16	\$25.06	
¹ Tacoma	WA	\$162.67	\$156.91	\$155.12	\$149.16	\$145.68	\$159.14	
Tallahassee	FL	\$85.37	\$76.79	\$71.71	\$77.17	\$81.32	\$85.52	Leon County
² Tampa	FL	\$430.11	\$380.74	\$342.61	\$342.66	\$406.07	\$438.84	
Tempe	AZ	\$150.22	\$123.61	\$110.94	\$112.60	\$123.98	\$123.98	
¹ Toledo	OH	\$63.93	\$41.60	\$44.87	\$48.81	\$51.14	\$51.14	Lucas County
Tucson	AZ	\$206.13	\$183.13	\$194.87	\$208.75	\$206.85	\$203.62	
Tulsa	OK	\$136.38	\$126.54	\$116.42	\$113.66	\$122.40	\$133.52	
¹ Vancouver	WA	\$32.33	\$27.57	\$29.44	\$31.51	\$33.64	\$33.64	
Virginia Beach	VA	\$295.29	\$284.19	\$286.49	\$305.01	\$320.31	\$320.31	
² Washington	DC							
¹ Wichita	KS	\$105.41	\$100.25	\$94.82	\$100.68	\$101.66	\$106.67	
¹ Winston-Salem	NC	\$68.25	\$56.61	\$53.01	\$58.77	\$65.89	\$65.89	Forsyth County
Worcester	MA			\$23.70	\$29.78	\$32.32	\$32.33	
Yonkers	NY	\$176.69	\$137.30	\$158.37	\$172.33	\$176.61	\$176.61	

¹ Calendar Year

² Fiscal Year ended September 30

CITIES RANKED BY 2013 TAXABLE ROOM REVENUE RELATIVE TO 2007/2008 PEAK

Rank	City	State	Total Rate	Rank	City	State	Total Rate	Rank	City	State	Total Rate
1	Jersey City	NJ	169.13%	51	Shreveport	LA	107.76%	101	Chula Vista	CA	91.62%
2	Garland	TX	169.02%	52	Indianapolis	IN	107.71%	102	Durham	NC	91.08%
3	Chandler	AZ	165.09%	53	North Las Vegas	NV	107.24%	103	Santa Ana	CA	91.06%
4	Lubbock	TX	146.71%	54	Cleveland	OH	107.08%	104	Lancaster	CA	90.50%
5	Portland	OR	146.31%	55	Richmond	VA	106.82%	105	Irvine	CA	90.35%
6	Newark	NJ	144.61%	56	San Antonio	TX	106.37%	106	Albuquerque	NM	90.02%
7	Fort Worth	TX	144.08%	57	Long Beach	CA	106.23%	107	Chicago	IL	89.21%
8	Moreno Valley	CA	140.28%	58	Oxnard	CA	105.76%	108	Ontario	CA	88.26%
9	Austin	TX	134.34%	59	San Jose	CA	105.68%	109	Stockton	CA	87.67%
10	New York	NY	134.01%	60	Grand Prairie	TX	105.23%	110	Riverside	CA	87.47%
11	Amarillo	TX	131.39%	61	Santa Clarita	CA	105.06%	111	El Paso	TX	86.51%
12	Augusta	GA	131.12%	62	Springfield	MO	104.91%	112	Scottsdale	AZ	85.48%
13	St. Louis	MO	130.71%	63	Vancouver	WA	104.06%	113	Fresno	CA	85.09%
14	Nashville	TN	129.39%	64	Bakersfield	CA	104.02%	114	Boise	ID	84.99%
15	Hialeah	FL	128.68%	65	Port St. Lucie	FL	103.81%	115	Phoenix	AZ	84.87%
16	Miami	FL	128.68%	66	Plano	TX	103.80%	116	Dallas	TX	84.86%
17	Fontana	CA	127.82%	67	Houston	TX	103.61%	117	Brownsville	TX	83.32%
18	Corpus Christi	TX	127.45%	68	Huntsville	AL	103.48%	118	Modesto	CA	83.20%
19	Madison	WI	125.29%	69	Saint Paul	MN	103.47%	119	Tempe	AZ	82.53%
20	Oceanside	CA	125.06%	70	Colorado Springs	CO	103.38%	120	Toledo	OH	80.00%
21	Laredo	TX	124.38%	71	Overland Park	KS	102.99%	121	Las Vegas	NV	77.41%
22	Arlington	TX	123.22%	72	Garden Grove	CA	102.21%	122	Irving	TX	77.21%
23	Los Angeles	CA	123.19%	73	Cincinnati	OH	102.16%	123	Omaha	NE	75.83%
24	Chattanooga	TN	123.03%	74	Wichita	KS	101.19%	124	Henderson	NV	71.96%
25	Oklahoma City	OK	123.03%	75	Oakland	CA	100.31%	125	Mesa	AZ	47.68%
26	Fremont	CA	122.51%	76	San Diego	CA	99.53%		Akron	OH	
27	Milwaukee	WI	122.45%	77	Tampa	FL	99.46%		Atlanta	GA	
28	Columbus	GA	121.66%	78	Yonkers	NY	99.36%		Birmingham	AL	
29	Pittsburgh	PA	118.58%	79	Seattle	WA	99.20%		Buffalo	NY	
30	Anaheim	CA	118.07%	80	Mobile	AL	98.91%		Chesapeake	VA	
31	Denver	CO	118.06%	81	Eugene	OR	98.55%		Detroit	MI	
32	Aurora	CO	117.82%	82	Tallahassee	FL	98.34%		Fayetteville	NC	
33	Rancho Cucamonga	CA	116.70%	83	Salt Lake City	UT	98.23%		Gilbert	AZ	
34	Minneapolis	MN	116.53%	84	Baton Rouge	LA	97.97%		Glendale	AZ	
35	Charlotte	NC	116.41%	85	Tulsa	OK	97.90%		Glendale	CA	
36	Raleigh	NC	115.99%	86	Tacoma	WA	97.83%		Grand Rapids	MI	
37	St. Petersburg	FL	115.77%	87	Rochester	NY	97.70%		Honolulu	HI	
38	Huntington Beach	CA	113.63%	88	Salem	OR	97.57%		Jackson	MS	
39	Des Moines	IA	113.27%	89	Baltimore	MD	96.62%		Kansas City	MO	
40	Aurora	IL	112.10%	90	Winston-Salem	NC	96.54%		Knoxville	TN	
41	Columbus	OH	110.56%	91	Fort Wayne	IN	96.52%		Lexington	KY	
42	Boston	MA	109.37%	92	Memphis	TN	96.48%		Lincoln	NE	
43	Montgomery	AL	109.20%	93	Jacksonville	FL	96.27%		Little Rock	AR	
44	San Francisco	CA	108.99%	94	Norfolk	VA	96.00%		New Orleans	LA	
45	Louisville	KY	108.97%	95	Anchorage	AK	95.66%		Providence	RI	
46	Greensboro	NC	108.50%	96	Santa Rosa	CA	95.24%		Reno	NV	
47	Virginia Beach	VA	108.47%	97	Sacramento	CA	94.40%		San Bernardino	CA	
48	Fort Lauderdale	FL	108.45%	98	Tucson	AZ	94.13%		Spokane	WA	
49	Pembroke Pines	FL	108.45%	99	Newport News	VA	92.39%		Washington	DC	
50	Orlando	FL	108.23%	100	Philadelphia	PA	92.15%		Worcester	MA	



About HVS

HVS is the world's leading consulting and services organization focused on the hotel, mixed-use, shared ownership, gaming, and leisure industries. Established in 1980, the company performs 4500+ assignments each year for hotel and real estate owners, operators, and developers worldwide. HVS principals are regarded as the leading experts in their respective regions of the globe. Through a network of more than 30 offices and 450 professionals, HVS provides an unparalleled range of complementary services for the hospitality industry.

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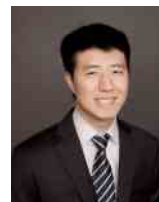
About the Authors



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