

2024 HVS Lodging Tax Report - USA

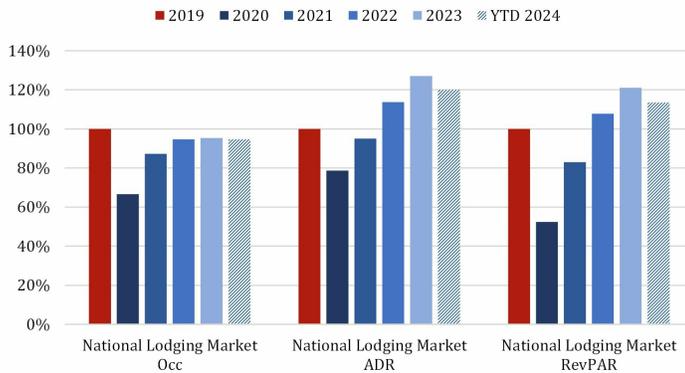
September 23, 2024 / By Thomas A. Hazinski, Michael Ferguson



Lodging Industry Overview

Since room sales generate lodging tax revenues, an overview of hotel market trends provides a perspective on the industry's current and future fiscal impacts. While the negative impacts of the COVID-19 pandemic were unprecedented, as documented in our **2023 HVS Lodging Tax Study**, nearly all lodging markets reached or exceeded pre-COVID average rates and revenue generation in 2022. The National Lodging Market has seen recent growth in occupancy, average daily room rates, and revenue per available room. The Average Daily Room Rate ("ADR") represents the average revenue earned for each room rented in a hotel. Revenue per available room ("RevPAR"), the product of average daily room rate and occupancy rate, is a standard industry metric that combines the effects of occupancy and average daily room rate changes on hotel revenue performance. These metrics increased in 2023 but leveled off in the first half of 2024. The figure below compares annual figures in the National Lodging Market from January 2019 through July 2024.

National Lodging Market Figures From 2019-2024



Source: STR

Post-pandemic ADR growth drove dramatic increases in RevPAR. This was largely due to increased leisure travel and consumer willingness to pay. However, price sensitivity appeared to increase in the first half of 2024, and ADR growth has stagnated. We estimated year-end 2024 based on year-to-date through July and assumed that the remaining months of the year would match 2023 levels. The figure below shows the percentage of recovery or RevPAR from pre-COVID levels in 2019 for the major US markets.

Top US Lodging Markets
Percentage Recovery of RevPAR from 2019

Market	2020	2021	2022	2023	2024e
Orlando, FL	48%	73%	141%	145%	143%
Phoenix, AZ	61%	86%	117%	126%	124%
Tampa-St. Petersburg, FL	62%	100%	122%	124%	123%
San Diego, CA	49%	80%	116%	121%	121%

Summary

This fourteenth annual HVS Lodging Tax Study presents comprehensive data on city, state, and special district lodging and sales taxes imposed on lodging sales. We provide historical data on tax rates and the collection and distribution of revenue from lodging taxes levied in all 50 States and the 150 largest US cities.

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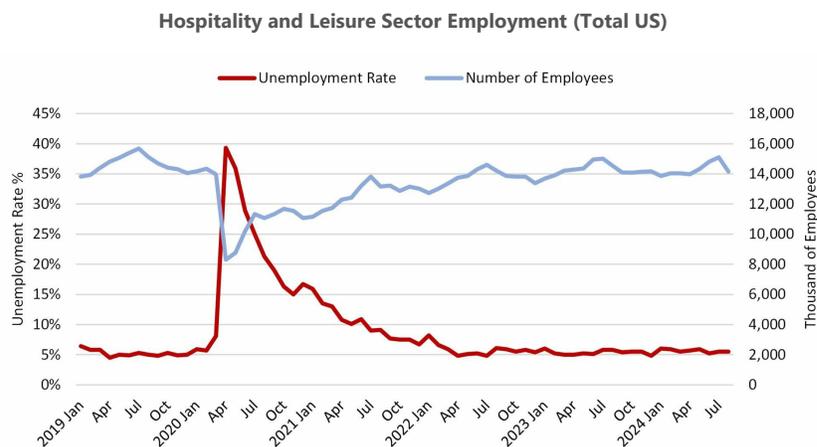
New York, NY	32%	57%	95%	112%	117%	
Anaheim-Santa Ana, CA	46%	75%	109%	117%	115%	
Boston, MA	29%	54%	96%	110%	115%	
Dallas, TX	50%	76%	102%	111%	113%	
Houston, TX	53%	78%	94%	105%	112%	
Washington, DC-MD-VA	37%	51%	89%	106%	109%	
Nashville, TN	39%	73%	105%	112%	109%	
Miami, FL	58%	100%	114%	107%	108%	
Detroit, MI	54%	76%	97%	104%	105%	
Seattle, WA	34%	54%	94%	100%	104%	
St. Louis, MO - IL	45%	75%	98%	103%	103%	
Denver, CO	41%	69%	96%	103%	103%	
Atlanta, GA	52%	76%	96%	103%	101%	
Chicago, IL	32%	59%	93%	99%	101%	
Philadelphia, PA	45%	70%	92%	98%	100%	
Los Angeles-Long Beach, CA	47%	72%	95%	99%	97%	
New Orleans, LA	46%	66%	104%	97%	97%	
Minneapolis-St. Paul, MN	36%	55%	85%	92%	95%	
Oahu Island, HI	42%	62%	99%	86%	88%	
San Francisco-San Mateo, CA	36%	35%	66%	71%	71%	

Source: STR Global

The speed and strength of recovery vary widely among major US markets. Most major markets have reached or exceeded 2019 levels of RevPAR. Markets such as Phoenix, San Diego, and Orlando, with high levels of tourist visitation, have shown the most strength. Leisure markets have thrived on the return of price-insensitive leisure travel. Unlike in prior downturns of the economy, the disposable income of higher-income households increased during the pandemic. Once travel restrictions were lifted, pent-up lodging demand was unleashed on the market, so-called "revenge travel." In a class by itself, the San Francisco market has suffered from job cuts in the tech sector, the loss of group meeting business, and weak tourist demand and has only recovered three-fourths of its pre-COVID RevPAR. Other markets highly dependent on individual business travel and meeting and group business have also been slower to recover.

Labor Force Issues

Reconstituting the labor force in the industry was a significant impediment to growth, but in 2023, the number of employees in the hospitality and leisure sector reached pre-pandemic levels. So far, 2024 has continued this pattern. The graph below compares the percentage change in hospitality employment with the unemployment rate.



Source: Bureau of Labor Statistics

Restoring hotel employment levels has come at a cost. According to data from the **Bureau of Labor Statistics**, the average weekly earnings of all hotel and motel employees (except casino hotels) increased by approximately 25% from July 2019 to July 2024.

Higher operating costs and unfavorable credit market conditions are slowing the addition of new room supply. With lower RevPAR growth and limited new supply, lodging tax revenue growth is likely to slow in most lodging markets in 2024 and 2025.

Imposition of Lodging Taxes

Lodging taxes are typically ad valorem taxes (levied as a percentage of value) on short-term^[1] overnight stays at hotels, motels, bed-and-breakfasts, and other lodging accommodations. Lodging taxes levied by state and local governments have common characteristics but bear many names, including hotel occupancy tax, hotel-motel tax, room tax, bed tax, transient occupancy tax, tourism improvement tax, and various other names. States authorize the imposition of lodging taxes, except in home rule cities.^[2] States may tax lodging as a part of a general sales and use tax, a specific lodging tax, or both. For most lodging taxes, state legislation defines the tax base, determines who is exempt from the lodging tax, and establishes collection procedures. State, county, and local governments also impose lodging taxes, which may distribute tax revenues to their general, special revenue, or debt service funds. In many cities, state and municipal governments have formed special districts to levy additional lodging taxes on hotels within a defined geographic area. Different districts within a city may have varying rates of lodging taxes. Certain state and local governments also impose excise taxes on lodging at a fixed amount per unit of sale, such as a \$1.00 per room night fee for furnishing a hotel room.

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

While the tax's legal incidence may fall on the consumer, the economic burden of the lodging tax is shared by both providers of lodging accommodations and their guests. A lodging tax raises the price of lodging accommodations. Depending on the elasticity of the supply and demand for lodging, the hotel manager may be unable to increase its room rates enough to compensate for paying the full amount of the tax. Since the elasticity of supply and demand changes depending on market conditions, the true incidence of a lodging tax varies as market conditions change. This study does not attempt to estimate the economic incidence of lodging taxes.

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

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

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

Revenues from Lodging Taxes

While a relatively small share of revenue for state and local governments, lodging tax revenues significantly impact the tourism economy. Lodging taxes support tourism marketing, the repayment of debt for tourism-related projects, and general fund purposes. Most destination marketing organizations rely primarily on lodging taxes to support their operations, which were decimated during the pandemic. Lodging tax revenues are pledged to support roughly \$1.3 billion in outstanding municipal debt.^[3]

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

Lodging Tax Revenues in 25 U.S. Markets

City	\$ Millions for Fiscal Years*				
	2019	2020	2021	2022	2023
New York City	\$634.0	\$481.7	\$106.4	\$354.7	\$662.2
Los Angeles-Long Beach	387.1	281.6	135.4	304.4	399.3
Orlando	282.5	206.8	136.3	316.8	360.4
Washington D.C.	250.0***	142.5	107.9	247.4	350.3
San Diego	250.9	181.2	129.5	259.2	312.4
San Francisco-San Mateo	408.3	281.0	37.7	174.6	279.0
Anaheim-Santa Ana	171.4	130.5	34.1	184.6	234.8
Tampa-St Petersburg	96.6	84.8	94.9	149.4	162.6
Nashville	107.6	80.7	53.1	134.7	159.8
Denver	134.0	47.1	90.7	138.3	138.3
Boston	100.6	99.3	15.6	75.5	129.3
Dallas	67.8	41.6	40.4	70.4	103.6
Atlanta	85.2	54.4	27.3	82.0	95.6
Seattle	92.4	21.3	45.8	77.7	83.4
Houston	86.1	67.3	67.3	47.4	82.5
Philadelphia	73.2	52.8	24.7	59.0	77.4
Phoenix	52.0	43.0	31.9	62.2	75.2
Norfolk-Virginia Beach	48.9	42.9	47.4	62.7	67.9
Oahu Island**	45.4	37.9	56.1	63.0	54.4
Miami-Hialeah	47.5	40.1	29.7	44.7	47.9
Chicago	133.7	25.7	65.5	38.7	41.4
Detroit	28.0	15.2	9.7	23.4	28.0
New Orleans	22.3	7.6	14.2	24.4	25.0
St. Louis	9.5	9.1	3.3	9.1	11.8
Minneapolis-St. Paul**	12.7	4.1	6.3	9.9	10.8
Total	\$3,624	\$2,480	\$1,411	\$3,014	\$3,993

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

**2023 Revenue estimated based on change in RevPAR.

***HVS estimate

Sources: Financial Statements of Respective Governments

In total, these markets experienced a decline in revenue to around \$2.5 billion in fiscal year 2020, reflecting the pandemic's early impact. Revenue declined to around \$1.5 billion in fiscal year 2021, which reflects a full year of the negative impacts of the pandemic. In fiscal year 2022, revenue increased to \$3.0 billion, reflecting a full year of pandemic recovery. In fiscal year 2023, revenue increased to \$3.9 billion, which surpasses pre-pandemic levels. The 2023 data reflects a typical two-month delay between when the consumer pays the tax and when revenues are available to local governments.

Changes in Lodging Tax Rates

County and local governments passed into law several rate changes that took effect during or immediately following fiscal year 2023. Recent changes in lodging taxes in cities include the following:

Recent Changes in Tax Rates

Location	Effective Date	Description of Change
County Rate Changes		
Hamilton County, OH	1-Dec-23	Hotel tax increased by 6.5% to 7.5%
Suffolk County, NY	1-Jun-23	Hotel-motel tax increased from 3% to 5.5%
City Rate Changes		
Dallas, TX	1-Jan-23	Hotel occupancy tax increased from 7% to 9%
Little Rock, AK	1-Oct-23	Sales and use tax reduced from 1.5% to 1.125%
Nashville, TN	1-Jul-23	Hotel occupancy tax increased from 6% to 7%

Savannah, GA	1-Sep-23	Hotel-motel tax increased from 6% to 8%
Washington, DC	1-Jan-23	Transient accommodations tax increased from 14.95% to 15.95%

Source: Respective Jurisdictions

In addition to the 2023 county and local rate changes, we anticipate the following changes for fiscal year 2024.

Projected Changes for Fiscal Year 2024

Location	Effective Date	Description of Change
County Rate Changes		
Kent County, MI	6-Aug-24	Hotel tax rate increased from 5% to 8%
City Rate Changes		
Fort Worth, TX	4-May-24	Hotel tax rate increases by 2%
Oklahoma City, OK	10-Oct-24	Hotel tax increases from 5.5% to 9.25%

Source: Respective Jurisdictions

State Tax Rates

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

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

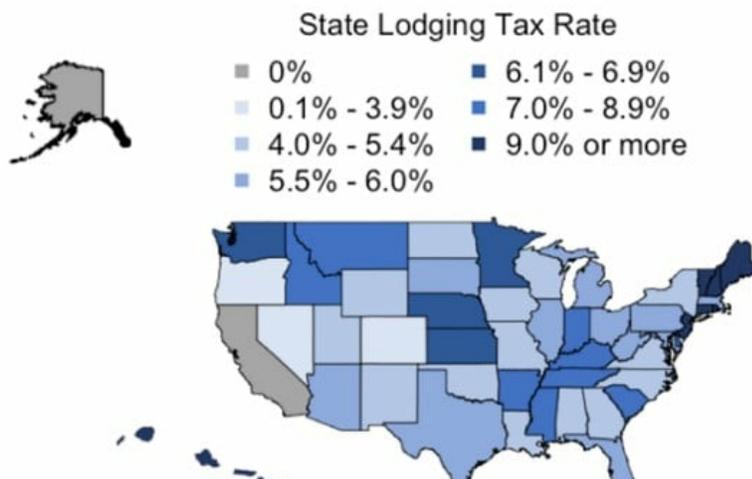
Total Lodging Tax Rates All 50 States

Maximum	15.00%
Minimum	0.00%
Median	6.00%
Average	6.34%
Mode	6.00%

Source: Respective Jurisdictions

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

State Lodging and Sales Taxes Imposed on Hotels





Source: HVS and Respective Jurisdictions

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

States Ranked by Total Ad Valorem Tax Rates on Lodging Accommodations 2023

Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate	Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate
1	Connecticut		15.00%	15.00%	21	South Dakota	4.50%	1.50%	6.00%
2	Maine	5.50%	9.00%	14.50%	21	Texas		6.00%	6.00%
3	¹ Hawaii	4.00%	10.25%	14.25%	21	West Virginia	6.00%		6.00%
4	Rhode Island	7.00%	6.00%	13.00%	29	Ohio	5.75%		5.75%
5	² New Jersey	6.63%	5.00%	11.63%	30	Massachusetts		5.70%	5.70%
6	Vermont		9.00%	9.00%	31	Arizona		5.50%	5.50%
7	Arkansas	6.50%	2.00%	8.50%	32	Utah	4.85%	0.32%	5.17%
7	New Hampshire		8.50%	8.50%	33	New Mexico	5.13%		5.13%
9	Delaware		8.00%	8.00%	34	Iowa		5.00%	5.00%
9	Idaho	6.00%	2.00%	8.00%	34	North Dakota	5.00%		5.00%
9	Montana		8.00%	8.00%	34	Wisconsin	5.00%		5.00%
12	Indiana	7.00%		7.00%	34	Wyoming	5.00%		5.00%
12	Kentucky	6.00%	1.00%	7.00%	38	North Carolina	4.75%		4.75%
12	Mississippi	7.00%		7.00%	39	Oklahoma	4.50%		4.50%
12	South Carolina	5.00%	2.00%	7.00%	40	Louisiana	4.45%		4.45%
16	Tennessee	7.00%		7.00%	41	³ Virginia	4.30%		4.30%
17	Minnesota	6.88%		6.88%	42	Missouri	4.23%		4.23%
18	Kansas	6.50%		6.50%	43	⁴ Alabama		4.00%	4.00%
18	Nebraska	5.50%	1.00%	6.50%	43	Georgia	4.00%		4.00%
18	Washington	6.50%		6.50%	43	New York	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Nevada		3.38%	3.38%
21	Illinois		6.00%	6.00%	47	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	48	Oregon		1.50%	1.50%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	49	California			0.00%

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

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

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

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

Source: Respective Jurisdictions

State Lodging Tax Revenue

HVS analyzed annual state lodging tax revenues as stated in comprehensive annual financial reports, most of which report revenues on a modified accrual basis. We recorded government estimates from budget reports in a few states where the final audited information was unavailable for fiscal year 2023. Government agencies sometimes provide annual lodging tax collection data instead of modified accrual data. Accrued revenues are recorded in the period in which the liability for tax payment occurs. Cash collections typically lag the period of liability by at least one month.

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

Administrative charges, payment of back taxes, and penalties may also affect the reported revenues, but the amounts are small. Only sales tax revenues in the accommodations sector were available in some states.

Whereas lodging taxes are typically applied only to hotel room charges, sector-wide taxable sales might include other sources of taxable revenue, such as food and beverage revenue. We did not attempt to estimate the percentage of taxable sales due solely to overnight stays.

Among the states that collect a lodging or sales tax on hotel rooms, total revenue increased by a total of 10.4% from 2022. 2022 saw a much larger increase of 89% from 2021, but this is due to the fact that in previous years, lodging tax revenues had steadily declined. That overall decline was largely—if not entirely—attributable to the slowdown of transient and business travel during the COVID-19 pandemic. 2023's large increase signifies a

continued pattern of growth.

Of those states that collected a lodging tax and reported revenues in 2023, each reported increases in lodging tax revenues in 2023 compared to 2022. Illinois reported the largest increase in revenue at 42.9% year-over-year.

The following table presents a six-year history of lodging tax revenue for each of the twenty-five states that have imposed a dedicated lodging tax. Revenue reported from past years has been adjusted for inflation. Data is presented in millions of dollars, and the states are ranked by 2023 revenues.

Rank of States by 2023 Lodging Tax Revenues (millions)

2023 Rank	State	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Trend
1	Hawaii	\$941.6	\$985.8	\$909.9	\$331.6	\$1,046.4	\$1,181.2	
2	Texas	\$740.7	\$771.4	\$495.2	\$551.1	\$756.4	\$778.5	
3	Illinois	\$511.2	\$528.9	\$446.7	\$126.1	\$341.2	\$468.1	
4	Massachusetts	\$319.7	\$338.1	\$297.0	\$142.2	\$306.3	\$388.0	
5	Arizona	\$223.1	\$239.1	\$204.7	\$189.2	\$287.2	\$301.9	
6	Nevada	\$248.2	\$248.5	\$185.0	\$105.9	\$228.0	\$256.3	
7	Pennsylvania	\$258.0	\$270.5	\$213.0	\$134.3	\$233.9	\$256.3	
8	Maine	\$115.0	\$122.6	\$109.0	\$113.1	\$156.1	\$161.2	
9	Connecticut	\$157.4	\$156.5	\$117.6	\$90.7	\$142.4	\$157.0	
10	New Jersey	\$128.0	\$134.1	\$100.3	\$93.1	\$129.5	\$138.9	
11	Montana	\$69.0	\$72.3	\$76.1	\$72.1	\$117.2	\$116.7	
12	Alabama	\$90.1	\$97.1	\$81.6	\$98.3	\$111.7	\$114.5	
13	South Carolina	\$87.4	\$89.6	\$77.5	\$85.3	\$114.3	\$112.3	
14	Utah	\$124.2	\$134.5	\$99.2	\$86.4	\$107.6	\$112.1	
15	Vermont	\$61.6	\$64.1	\$56.7	\$49.3	\$81.7	\$82.8	
16	Iowa	\$61.1	\$67.5	\$58.1	\$52.4	\$56.6	\$54.9	
17	Oregon	\$46.6	\$48.5	\$47.8	\$26.8	\$38.1	\$41.0	
18	Rhode Island	\$26.1	\$33.7	\$30.8	\$29.2	\$33.9	\$34.9	
19	New Hampshire	\$75.3	\$75.8	\$54.4	\$32.5	\$27.0	\$27.0	
20	Arkansas	\$19.9	\$21.0	\$16.0	\$23.1	\$25.0	\$25.4	
21	Idaho	\$15.3	\$16.4	\$15.5	\$16.7	\$21.6	\$21.5	
22	Kentucky	\$16.4	\$18.0	\$14.5	\$11.8	\$18.3	\$20.3	
23	South Dakota	\$11.1	\$11.4	\$14.7	\$14.5	\$17.9	\$18.0	
24	Delaware	\$18.1	\$18.8	\$15.1	\$13.2	\$17.6	\$17.9	
25	Nebraska	\$7.0	\$7.0	\$4.0	\$7.1	\$7.7	\$7.7	

Source: Respective Jurisdictions

Total Lodging Tax Rates

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

Total Lodging Tax Rates 150 Largest US Cities	
Maximum	20.50%
Minimum	8.00%
Median	14.00%
Average	14.19%
Mode	13.00%

Source: Respective Jurisdictions

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

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



Source: HVS and Respective Jurisdictions

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

Top 150 Urban Centers Total Lodging Tax Rate Ranking 2023

Key
 State
 County
 City
 Special District

City	Total	City	Total	City	Total
1 Omaha, NE	20.50%	50 Peoria, IL	15.00%	101 Boise, ID	13.00%
2 Cincinnati, OH	19.30%	50 Amarillo, TX	15.00%	101 Brownsville, TX	13.00%
3 St. Louis, MO	18.93%	50 Corpus Christi, TX	15.00%	101 Fayetteville, NC	13.00%
4 Overland Park, KS	18.10%	50 Fort Worth, TX	15.00%	101 Garland, TX	13.00%
5 Memphis, TN	17.75%	50 Irving, TX	15.00%	101 Grand Prairie, TX	13.00%
5 Honolulu, HI	17.75%	50 Sacramento, CA	15.00%	101 Jacksonville, FL	13.00%
7 Columbus, OH	17.50%	50 Montgomery, AL	15.00%	101 Plano, TX	13.00%
7 San Antonio, TX	17.50%	50 Fort Wayne, IN	15.00%	101 Riverside, CA	13.00%
7 El Paso, TX	17.50%	50 Lubbock, TX	15.00%	101 Moreno Valley, CA	13.00%
7 Baltimore, MD	17.50%	50 Norfolk, VA	15.00%	101 St. Petersburg, FL	13.00%
7 Cleveland, OH	17.50%	61 Saint Paul, MN	14.88%	101 Fort Lauderdale, FL	13.00%
7 Birmingham, AL	17.50%	62 New York, NY	14.75%	101 Pembroke Pines, FL	13.00%
13 Chicago, IL	17.39%	62 Ontario, CA	14.75%	101 Winston-Salem, NC	13.00%
14 Toledo, OH	17.25%	64 Little Rock, AR	14.63%	101 Rancho Cucamonga, CA	13.00%
14 Knoxville, TN	17.25%	65 Worcester, MA	14.45%	115 Greensboro, NC	12.75%
14 Chattanooga, TN	17.25%	66 Mesa, AZ	14.27%	116 Phoenix, AZ	12.57%
17 Indianapolis, IN	17.00%	67 Laredo, TX	14.25%	117 Tallahassee, FL	12.50%
17 Houston, TX	17.00%	68 Oklahoma City, OK	14.13%	117 Orlando, FL	12.50%
17 Anaheim, CA	17.00%	69 Tempe, AZ	14.07%	117 San Diego, CA	12.50%
17 Garden Grove, CA	17.00%	70 Minneapolis, MN	14.03%	117 Oceanside, CA	12.50%
17 Arlington, TX	17.00%	71 Scottsdale, AZ	14.02%	121 Spokane, WA	12.10%
17 Austin, TX	17.00%	72 Pittsburgh, PA	14.00%	122 Tucson, AZ	12.05%
17 Dallas, TX	17.00%	72 Jersey City, NJ	14.00%	123 Anchorage, AK	12.00%
24 Boston, MA	16.95%	72 Detroit, MI	14.00%	123 Jackson, MS	12.00%
25 San Francisco, CA	16.75%	72 Newport News, VA	14.00%	123 Aurora, CO	12.00%
26 Virginia Beach, VA	16.50%	72 Newark, NJ	14.00%	123 Des Moines, IA	12.00%
27 Wichita, KS	16.25%	72 Oakland, CA	14.00%	123 Santa Clarita, CA	12.00%
27 Lincoln, NE	16.25%	72 Rochester, NY	14.00%	123 Bakersfield, CA	12.00%
27 Nashville, TN	16.25%	72 San Jose, CA	14.00%	123 Glendale, CA	12.00%
30 New Orleans, LA	16.20%	72 Chesapeake, VA	14.00%	123 Stockton, CA	12.00%
31 Louisville, KY	16.07%	72 Hialeah, FL	14.00%	123 Oxnard, CA	12.00%
32 Portland, OR	16.00%	72 Miami, FL	14.00%	123 Port St. Lucie, FL	12.00%
32 Long Beach, CA	16.00%	72 Huntington Beach, CA	14.00%	133 Yonkers, NY	11.88%
32 Columbus, GA	16.00%	72 Fresno, CA	14.00%	134 Chandler, AZ	11.67%
35 Baton Rouge, LA	15.95%	72 Providence, RI	14.00%	135 Gilbert, AZ	11.57%
35 Washington, DC	15.95%	72 Richmond, VA	14.00%	136 Tacoma, WA	11.53%
37 Denver, CO	15.75%	72 Mobile, AL	14.00%	137 Cape Coral, FL	11.50%
38 Kansas City, MO	15.73%	72 Augusta, GA	14.00%	138 Santa Rosa, CA	11.00%
39 Springfield, MO	15.61%	89 Atlanta, GA	13.90%	138 Grand Rapids, MI	11.00%
40 Seattle, WA	15.60%	90 Albuquerque, NM	13.87%	138 Santa Ana, CA	11.00%
41 Lexington, KY	15.50%	91 Buffalo, NY	13.75%	141 Vancouver, WA	10.50%
41 Los Angeles, CA	15.50%	92 Tulsa, OK	13.52%	142 Colorado Springs, CO	10.20%
41 Madison, WI	15.50%	93 Reno, NV	13.51%	143 Chula Vista, CA	10.00%
41 Philadelphia, PA	15.50%	94 Tampa, FL	13.50%	143 Fremont, CA	10.00%
41 Huntsville, AL	15.50%	94 Durham, NC	13.50%	143 Irvine, CA	10.00%
46 Akron, OH	15.25%	96 Las Vegas, NV	13.39%	143 San Bernardino, CA	10.00%
46 Charlotte, NC	15.25%	97 Salt Lake City, UT	13.32%	143 Sioux Falls, SD	10.00%
48 Glendale, AZ	15.17%	98 Raleigh, NC	13.25%	148 Aurora, IL	9.00%

49 Shreveport, LA	15.05%	99 Henderson, NV	13.01%	148 Modesto, CA	9.00%
50 Milwaukee, WI	15.00%	99 North Las Vegas, NV	13.01%	150 Fontana, CA	8.00%

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2023

City	ST	State	County	City	Special Districts	Total	Notes
Akron, OH	OH	5.75%	6.50%	3.00%		15.25%	
Albuquerque, NM	NM	5.13%	1.31%	6.44%	1.00%	13.87%	Albuquerque Hospitality Fee Assessment
Amarillo, TX	TX	6.00%		7.00%	2.00%	15.00%	Amarillo-Potter Texas Events Venue Assessment
Anaheim, CA	CA			15.00%	2.00%	17.00%	Anaheim Tourism Improvement District
Anchorage, AK	AK			12.00%		12.00%	
Arlington, TX	TX	6.00%		9.00%	2.00%	17.00%	Arlington TPID Assessment
Atlanta, GA	GA	4.00%		9.90%		13.90%	\$5 per night excise tax
Auqusta, GA	GA	4.00%		10.00%		14.00%	\$5 per night excise tax
Aurora, CO	CO	2.90%		8.00%	1.10%	12.00%	Aurora CD and RTD; Maximum rate amongst 3 counties
Aurora, IL	IL	6.00%		3.00%		9.00%	
Austin, TX	TX	6.00%		11.00%		17.00%	
Bakersfield, CA	CA			12.00%		12.00%	
Baltimore, MD	MD	6.00%		9.50%	2.00%	17.50%	Baltimore TID Assessment
Baton Rouge, LA	LA	4.45%		11.50%		15.95%	
Birmingham, AL	AL	4.00%	7.00%	6.50%		17.50%	\$3 per night Room Fee
Boise, ID	ID	8.00%		5.00%		13.00%	
Boston, MA	MA	5.70%		9.25%	2.00%	16.95%	Tourism Destination Marketing District
Brownsville, TX	TX	6.00%		7.00%		13.00%	
Buffalo, NY	NY	4.00%	9.75%			13.75%	
Cape Coral, FL	FL	6.00%	5.50%			11.50%	
Chandler, AZ	AZ	5.50%	1.77%	4.40%		11.67%	
Charlotte, NC	NC	4.75%	10.50%			15.25%	Transit County Sales and Use Tax
Chattanooga, TN	TN	7.00%	6.25%	4.00%		17.25%	
Chesapeake, VA	VA	4.30%		9.70%		14.00%	\$1per night excise tax
Chicago, IL	IL	6.00%	1.00%	4.50%	5.89%	17.39%	ISFA, MPEA Assessment
Chula Vista, CA	CA			10.00%		10.00%	
Cincinnati, OH	OH	5.75%	9.55%	4.00%		19.30%	
Cleveland, OH	OH	5.75%	8.75%	3.00%		17.50%	
Colorado Springs, CO	CO	2.90%	1.23%	5.07%	1.00%	10.20%	PPRTA Assessment
Columbus, GA	GA	4.00%		12.00%		16.00%	\$5 per night excise tax
Columbus, OH	OH	5.75%	6.65%	5.10%		17.50%	
Corpus Christi, TX	TX	6.00%		9.00%		15.00%	
Dallas, TX	TX	6.00%		9.00%	2.00%	17.00%	TPID Dallas Assessment
Denver, CO	CO	2.90%		10.75%	2.10%	15.75%	Denver CD and RTD Assessment, TPID Tax
Des Moines, IA	IA	5.00%		7.00%		12.00%	
Detroit, MI	MI	6.00%		6.00%	2.00%	14.00%	6.0%CityRate (\$60+Room Hotels Only), CTM Fee
Durham, NC	NC	4.75%	8.75%			13.50%	
El Paso, TX	TX	6.00%	2.50%	9.00%		17.50%	
Fayetteville, NC	NC	4.75%	8.25%			13.00%	
Fontana, CA	CA			8.00%		8.00%	
Fort Lauderdale, FL	FL	6.00%	7.00%			13.00%	
Fort Wayne, IN	IN	7.00%	8.00%			15.00%	
Fort Worth, TX	TX	6.00%		9.00%		15.00%	
Fremont, CA	CA			10.00%		10.00%	
Fresno, CA	CA			12.00%	2.00%	14.00%	TBID Assessment
Garden Grove, CA	CA			14.50%	2.50%	17.00%	Garden Grove Tourism Improvement District Assessment
Garland, TX	TX	6.00%		7.00%		13.00%	
Gilbert, AZ	AZ	5.50%	1.77%	4.30%		11.57%	
Glendale, AZ	AZ	5.50%	1.77%	7.90%		15.17%	
Glendale, CA	CA			12.00%		12.00%	

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2023 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Grand Prairie, TX	TX	6.00%		7.00%		13.00%	
Grand Rapids, MI	MI	6.00%	5.00%			11.00%	
Greensboro, NC	NC	4.75%	5.00%	3.00%		12.75%	
Henderson, NV	NV	3.38%		9.63%		13.01%	
Hialeah, FL	FL	6.00%	8.00%			14.00%	
Honolulu, HI	HI	14.25%	3.00%	0.50%		17.75%	
Houston, TX	TX	6.00%	2.00%	7.00%	2.00%	17.00%	Harris County Sports Authority Assessment
Huntington Beach, CA	CA			10.00%	4.00%	14.00%	TBID Assessment
Huntsville, AL	AL	4.00%	2.50%	9.00%		15.50%	\$2 per night city excise tax, Alabama Mountain Lakes
Indianapolis, IN	IN	7.00%		10.00%		17.00%	
Irvine, CA	CA			8.00%	2.00%	10.00%	Irvine Hotel Improvement District Assessment
Irving, TX	TX	6.00%		9.00%		15.00%	
Jackson, MS	MS	7.00%		4.00%	1.00%	12.00%	\$0.75 per night Jackson Occupancy Tax, Jackson CVB Tax
Jacksonville, FL	FL	6.00%	7.00%			13.00%	
Jersey City, NJ	NJ	7.63%		6.00%		13.63%	
Kansas City, MO	MO	4.23%		10.50%	1.00%	15.73%	\$150 per night KC Downtown Arena Fee, KC Downtown Hotel CD
Knoxville, TN	TN	7.00%	7.25%	3.00%		17.25%	
Laredo, TX	TX	6.00%	1.00%	7.00%	0.25%	14.25%	Laredo CTD Assessment
Las Vegas, NV	NV	3.38%		10.01%		13.39%	
Lexington, KY	KY	7.00%		8.50%		15.50%	
Lincoln, NE	NE	6.50%	4.00%	5.75%		16.25%	
Little Rock, AR	AR	8.50%	1.00%	5.13%		14.63%	
Long Beach, CA	CA			13.00%	3.00%	16.00%	Long Beach TBIA Assessment
Los Angeles, CA	CA			14.00%	1.00%	15.00%	LA TMD Assessment

Los Angeles, CA	CA			14.00%	1.50%	15.50%	
Louisville, KY	KY	7.00%		9.07%		16.07%	
Lubbock, TX	TX	6.00%	2.00%	7.00%		15.00%	
Madison, WI	WI	5.00%	0.50%	10.00%		15.50%	
Memphis, TN	TN	7.00%	7.25%	3.50%		17.75%	\$2 Memphis Tourism Improvement District Assessment
Mesa, AZ	AZ	5.50%	1.77%	7.00%		14.27%	
Miami, FL	FL	6.00%	8.00%			14.00%	
Milwaukee, WI	WI	5.00%	3.00%	7.00%		15.00%	
Minneapolis, MN	MN	6.88%	0.65%	6.50%		14.03%	
Mobile, AL	AL	4.00%	2.00%	8.00%		14.00%	
Modesto, CA	CA			9.00%		9.00%	
Montgomery, AL	AL	4.00%		11.00%		15.00%	\$2.25 Montgomery County Room Fee
Moreno Valley, CA	CA			13.00%		13.00%	
Nashville, TN	TN	7.00%		9.25%		16.25%	Additional \$2.50 per night city hotel excise tax
New Orleans, LA	LA	4.45%	5.00%	5.00%	1.75%	16.20%	TSA, \$150-\$3 Excise Tax (dependent on hotel size)
New York, NY	NY	4.00%		10.38%	0.38%	14.75%	MCTD, \$150 state excise; \$0.50-\$2.00 city excise tax.
Newark, NJ	NJ	7.63%		6.00%		13.63%	
Newport News, VA	VA	4.30%		9.70%		14.00%	Additional \$100 per night excise tax
Norfolk, VA	VA	4.30%		10.70%		15.00%	Additional \$3.00 per night excise tax
North Las Vegas, NV	NV	3.38%		9.63%		13.01%	
Oakland, CA	CA			14.00%		14.00%	
Oceanside, CA	CA			10.00%	2.50%	12.50%	OTMD Assessment
Oklahoma City, OK	OK	4.50%		9.63%		14.13%	
Omaha, NE	NE	6.50%	4.00%	7.00%	3.00%	20.50%	Enhanced Employment Area Assessment
Ontario, CA	CA			11.75%	3.00%	14.75%	Greater Ontario TMD Assessment
Orlando, FL	FL	6.00%	6.50%			12.50%	
Overland Park, KS	KS	6.50%	1.48%	10.13%		18.10%	

Source: Respective Jurisdictions

Tax Rates in Top 150 Urban Centers 2023 - Continued

City	ST	State	County	City	Special Districts	Total	Notes
Oxnard, CA	CA			10.00%	2.00%	12.00%	Ventura-Oxnard-Camarillo TBID Assessment
Pembroke Pines, FL	FL	6.00%	7.00%			13.00%	
Peoria, IL	IL	6.00%		8.00%	1.00%	15.00%	Business Development District Tax
Philadelphia, PA	PA	6.00%		9.50%		15.50%	
Phoenix, AZ	AZ	5.50%	1.77%	5.30%		12.57%	
Pittsburgh, PA	PA	6.00%	8.00%			14.00%	
Plano, TX	TX	6.00%		7.00%		13.00%	
Port St. Lucie, FL	FL	6.00%	6.00%			12.00%	
Portland, OR	OR	1.50%	5.50%	6.00%	3.00%	16.00%	Portland Tourism Improvement District Assessment
Providence, RI	RI	13.00%		1.00%		14.00%	
Raleigh, NC	NC	4.75%	8.50%			13.25%	
Rancho Cucamonga, CA	CA			10.00%	3.00%	13.00%	Greater Ontario TMD Assessment
Reno, NV	NV	3.38%	9.63%	0.50%		13.51%	\$3 per night excise on downtown hotels with gaming
Richmond, VA	VA	4.30%		9.70%		14.00%	
Riverside, CA	CA			13.00%		13.00%	
Rochester, NY	NY	4.00%	10.00%			14.00%	
Sacramento, CA	CA			12.00%	3.00%	15.00%	STMD Downtown Sacramento Assessment
Saint Paul, MN	MN	6.88%	0.50%	7.50%		14.88%	
Salt Lake City, UT	UT	5.17%	7.15%	1.00%		13.32%	
San Antonio, TX	TX	6.00%	1.75%	9.00%	0.75%	17.50%	San Antonio ATD and MTA Assessment
San Bernardino, CA	CA			10.00%		10.00%	
San Diego, CA	CA			10.50%	2.00%	12.50%	TMD Assessment
San Francisco, CA	CA			14.00%	2.75%	16.75%	TID, Moscone Expansion District Assessment
San Jose, CA	CA			10.00%	4.00%	14.00%	CCFD Assessment, additional \$3 per night excise tax
Santa Ana, CA	CA			11.00%		11.00%	
Santa Clarita, CA	CA			10.00%	2.00%	12.00%	Santa Clarita TMD Assessment
Santa Rosa, CA	CA			9.00%	2.00%	11.00%	Sonoma County BIA Assessment
Scottsdale, AZ	AZ	5.50%	1.77%	6.75%		14.02%	
Seattle, WA	WA	6.50%	2.00%	7.10%		15.60%	\$2 per night excise tax on hotels with more than 60 rooms
Shreveport, LA	LA	4.45%	6.00%	4.60%		15.05%	
Sioux Falls, SD	SD	6.00%		4.00%		10.00%	\$2 BID Occupational Tax
Spokane, WA	WA	6.50%	2.30%	3.30%		12.10%	\$2 TPA Assessment
Springfield, MO	MO	4.23%	1.75%	7.13%	2.50%	15.61%	College Station, Downtown Springfield Taxing District
St. Louis, MO	MO	4.23%		12.70%	2.00%	18.93%	St. Louis CC Hotel CID and TDD Assessment
St. Petersburg, FL	FL	6.00%	7.00%			13.00%	
Stockton, CA	CA			8.00%	4.00%	12.00%	TBID Assessment
Tacoma, WA	WA	6.50%		5.00%	0.03%	11.53%	\$150 per night excise tax, GTRCCPF Assessment
Tallahassee, FL	FL	6.00%	6.50%			12.50%	
Tampa, FL	FL	6.00%	7.50%			13.50%	
Tempe, AZ	AZ	5.50%	1.77%	6.80%		14.07%	
Toledo, OH	OH	5.75%	11.50%			17.25%	
Tucson, AZ	AZ	5.50%	0.55%	6.00%		12.05%	Additional \$4 per night excise tax.
Tulsa, OK	OK	4.50%	0.37%	8.65%		13.52%	
Vancouver, WA	WA	6.50%	2.00%	2.00%		10.50%	Additional \$2 per night excise tax
Virginia Beach, VA	VA	4.30%		10.70%	1.50%	16.50%	Sanbridge Special Service District Assessment
Washington, DC	DC	0.00%		15.95%		15.95%	
Wichita, KS	KS	6.50%	1.00%	6.00%	2.75%	16.25%	TBID Tourism Fee
Winston-Salem, NC	NC	4.75%	8.25%			13.00%	
Worcester, MA	MA	5.70%		8.75%		14.45%	
Yonkers, NY	NY	4.00%	4.50%	3.00%	0.38%	11.88%	Yonkers MTA Assessment

Source: Respective Jurisdictions

City Lodging Tax Revenue

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

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

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

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

City	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Notes
¹ Akron, OH	NA	NA	NA	NA	NA	NA	
Albuquerque, NM	\$15.9	\$17.2	\$13.1	\$9.9	\$17.0	\$18.0	
Amarillo, TX	\$8.4	\$8.6	\$6.4	\$8.8	\$10.5	\$9.2	
Anaheim, CA	\$188.0	\$193.0	\$144.5	\$33.5	\$184.3	\$224.4	
Anchorage, AK	\$33.7	\$37.2	\$15.5	\$33.5	\$41.6	\$44.8	
Arlington, TX	\$14.4	\$14.9	\$9.5	\$11.5	\$19.6	\$14.6	
Atlanta, GA	\$95.1	\$101.5	\$64.0	\$30.7	\$85.3	\$95.6	
² Augusta, GA	\$7.4	\$7.4	\$4.5	\$6.4	\$7.4	NA	
Aurora, CO	\$11.0	\$19.0	\$9.0	\$14.0	\$18.9	\$19.9	
² Aurora, IL	\$0.7	\$0.6	\$0.3	\$0.5	\$0.6	NA	
Austin, TX	\$120.4	\$133.2	\$84.0	\$80.4	\$150.6	\$162.6	
² Bakersfield, CA	\$11.6	\$11.9	\$10.5	\$10.0	\$12.0	NA	
Baltimore, MD	\$40.9	\$41.2	\$39.6	\$13.3	\$20.4	\$26.0	
Baton Rouge, LA	\$2.8	\$2.7	\$1.7	\$2.8	\$2.9	\$2.9	Combined City-Parish revenue
Birmingham, AL	\$9.5	\$10.8	\$9.4	\$3.6	\$4.5	\$4.9	
Boise, ID	\$9.3	\$10.0	\$6.5	\$9.3	\$10.9	\$11.0	Auditorium District tax only
Boston, MA	\$114.1	\$119.9	\$116.9	\$17.5	\$78.6	\$129.3	
Brownsville, TX	\$1.9	\$1.7	\$1.8	\$1.5	\$1.6	\$1.9	
¹ Buffalo, NY	NA	NA	NA	NA	NA	NA	
Cape Coral, FL	\$51.4	\$50.1	\$45.4	\$53.0	\$69.5	\$42.7	Lee County
Chandler, AZ	\$4.5	\$4.9	\$4.2	\$3.6	\$6.2	\$6.8	
Charlotte, NC	\$68.4	\$71.1	\$52.7	\$32.9	\$61.0	\$75.1	
Chattanooga, TN	\$8.7	\$9.0	\$7.4	\$6.3	\$9.0	\$9.0	
Chesapeake, VA	\$7.9	\$7.7	\$7.2	\$7.2	\$8.0	\$8.7	
Chicago, IL	\$158.2	\$159.3	\$30.2	\$73.6	\$40.3	\$41.4	
Chula Vista, CA	\$5.0	\$5.4	\$5.3	\$5.9	\$7.7	\$8.8	
Cincinnati, OH	\$4.5	\$4.9	\$4.5	\$1.1	\$2.9	\$4.1	
Cleveland, OH	\$8.5	\$8.4	\$3.0	\$5.5	\$6.9	\$7.1	
Colorado Springs, CO	\$8.7	\$9.0	\$5.4	\$9.6	\$10.2	\$10.9	
Columbus, GA	\$5.9	\$6.3	\$5.1	\$4.3	\$6.3	\$7.1	
Columbus, OH	\$27.7	\$28.3	\$11.9	\$17.9	\$24.3	\$26.5	
Corpus Christi, TX	\$23.3	\$22.8	\$19.7	\$24.6	\$24.5	\$24.8	
Dallas, TX	\$79.2	\$80.8	\$49.0	\$45.4	\$73.3	\$103.6	
Denver, CO	\$145.7	\$159.8	\$55.5	\$102.0	\$143.9	\$153.6	
Des Moines, IA	\$7.7	\$8.6	\$7.3	\$4.5	\$7.9	\$8.7	
Detroit, MI	\$34.5	\$33.4	\$17.8	\$11.0	\$24.4	\$28.0	Multi-county convention tax
Durham, NC	\$3.5	\$3.7	\$3.4	\$1.9	\$4.7	\$4.8	
El Paso, TX	\$18.5	\$18.3	\$13.7	\$14.8	\$18.7	\$21.6	
Fayetteville, NC	\$1.8	\$2.1	\$1.7	\$1.8	\$2.1	\$2.1	Cumberland County
Fontana, CA	\$1.2	\$1.3	\$1.1	\$1.3	\$1.4	\$1.3	
Fort Lauderdale, FL	\$96.6	\$104.9	\$81.0	\$80.1	\$127.0	\$120.0	Broward County
Fort Wayne, IN	\$5.4	\$5.6	\$3.4	\$4.3	\$5.3	\$5.3	
Fort Worth, TX	\$35.8	\$36.8	\$27.5	\$29.8	\$45.0	\$53.8	
Fremont, CA	\$10.5	\$9.9	\$7.0	\$3.2	\$4.9	\$6.0	
Fresno, CA	\$16.9	\$16.7	\$14.7	\$14.1	\$15.8	\$16.5	
Garden Grove, CA	\$31.5	\$31.3	\$21.5	\$8.0	\$25.5	\$28.0	
Garland, TX	\$1.7	\$1.8	\$1.5	\$1.6	\$1.7	\$1.7	
Gilbert, AZ	\$0.7	\$0.9	\$1.0	\$1.7	\$1.9	\$1.8	
¹ Glendale, AZ	NA	NA	NA	NA	NA	NA	
² Glendale, CA	\$8.5	\$8.9	\$6.9	\$4.6	\$8.6	NA	

¹ Data not reported at City Level

² 2023 data yet to be released

Source: Respective Jurisdictions

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

City	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Notes
Grand Prairie, TX	\$2.7	\$2.7	\$2.1	\$2.7	\$3.7	\$4.0	
Grand Rapids, MI	\$13.1	\$13.9	\$6.1	\$10.1	\$13.0	\$10.3	Kent County
Greensboro, NC	\$5.1	\$5.6	\$4.2	\$3.3	\$5.0	\$5.9	
Henderson, NV	\$4.4	\$4.5	\$3.9	\$3.0	\$3.3	\$3.6	
Hialeah, FL	\$56.1	\$56.6	\$47.3	\$33.4	\$46.6	\$47.9	Miami-Dade County
¹ Honolulu, HI	NA	NA	NA	NA	NA	NA	State collects and reports tax
Houston, TX	\$108.5	\$102.6	\$79.3	\$53.4	\$85.9	\$104.9	
Huntington Beach, CA	\$10.7	\$16.7	\$11.3	\$11.7	\$16.4	\$17.3	
Huntsville, AL	\$15.1	\$17.0	\$12.4	\$14.8	\$17.3	\$19.6	
Indianapolis, IN	\$68.0	\$70.4	\$57.9	\$30.4	\$56.0	\$63.7	Marion County
Irvine, CA	\$18.1	\$19.6	\$14.6	\$6.5	\$14.3	\$21.2	
Irving, TX	\$31.7	\$33.0	\$19.2	\$17.5	\$27.7	\$30.7	
Jackson, MS	\$5.5	\$5.6	\$5.0	\$4.5	\$5.0	\$4.4	
Jacksonville, FL	\$20.7	\$20.7	\$16.2	\$11.8	\$20.8	\$32.4	Duval County
Jersey City, NJ	\$12.3	\$11.8	\$3.3	\$3.8	\$9.2	\$10.6	
² Kansas City, MO	\$28.2	\$28.0	\$27.1	\$16.2	\$27.5	NA	
Knoxville, TN	\$5.8	\$6.1	\$5.2	\$4.6	\$6.7	\$7.0	
Laredo, TX	\$5.0	\$5.0	\$3.6	\$3.6	\$5.0	\$5.0	
Las Vegas, NV	\$974.2	\$1,011.6	\$773.9	\$376.3	\$873.9	\$1,004.5	State and all collecting entities
¹ Lexington, KY	NA	NA	NA	NA	NA	NA	
Lincoln, NE	\$4.1	\$4.1	\$2.0	\$4.0	\$4.4	\$4.7	
¹ Little Rock, AR	NA	NA	NA	NA	NA	NA	
Long Beach, CA	\$37.1	\$34.3	\$24.6	\$22.9	\$34.3	\$38.6	
Los Angeles, CA	\$436.5	\$427.1	\$307.0	\$129.4	\$282.7	\$360.7	
Louisville, KY	\$41.4	\$46.2	\$37.2	\$16.5	\$38.5	\$44.9	Jefferson County
Lubbock, TX	\$8.9	\$9.4	\$7.0	\$8.4	\$9.6	\$9.8	
Madison, WI	\$21.7	\$22.6	\$10.6	\$15.1	\$19.4	\$21.0	
Memphis, TN	\$20.8	\$22.6	\$16.0	\$12.8	\$17.8	\$18.9	
Mesa, AZ	\$3.2	\$3.9	\$3.0	\$4.5	\$6.7	\$7.3	
Miami, FL	\$56.1	\$56.6	\$47.3	\$33.4	\$46.6	\$47.9	Miami-Dade County
² Milwaukee, WI	\$18.3	\$18.8	\$6.0	\$13.2	\$16.2	NA	
² Minneapolis, MN	\$9.5	\$9.9	\$3.1	NA	NA	NA	
Mobile, AL	\$8.5	\$8.4	\$6.4	\$8.9	\$9.9	\$9.8	
Modesto, CA	\$3.4	\$3.5	\$3.2	\$3.2	\$3.8	\$3.5	
Montgomery, AL	\$13.6	\$14.6	\$10.5	\$11.3	\$14.1	\$14.9	
Moreno Valley, CA	\$2.8	\$2.9	\$3.2	\$4.1	\$4.9	\$4.8	
Nashville, TN	\$115.4	\$128.2	\$95.0	\$59.7	\$140.2	\$159.8	
New Orleans, LA	\$25.5	\$26.6	\$8.9	\$16.0	\$25.4	\$25.0	From city-retained 1.5%
New York, NY	\$736.2	\$755.7	\$567.2	\$119.7	\$369.3	\$662.2	
Newark, NJ	\$9.4	\$10.1	\$8.4	\$3.8	\$5.8	\$7.8	
Newport News, VA	\$5.3	\$5.5	\$4.6	\$4.3	\$5.6	\$5.7	
Norfolk, VA	\$13.1	\$14.1	\$12.1	\$11.9	\$15.1	\$16.2	
North Las Vegas, NV	\$0.6	\$1.0	\$0.8	\$0.6	\$0.8	\$1.1	
Oakland, CA	\$36.5	\$39.3	\$29.3	\$15.2	\$22.1	\$25.7	
Oceanside, CA	\$8.9	\$10.1	\$8.7	\$10.4	\$15.5	NA	
Oklahoma City, OK	\$18.6	\$18.7	\$14.6	\$13.4	\$17.4	\$18.7	
² Omaha, NE	\$12.0	\$12.1	\$2.9	\$9.9	\$15.7	NA	
Ontario, CA	\$17.7	\$17.8	\$14.3	\$11.9	\$17.1	\$17.0	
Orlando, FL	\$330.4	\$336.7	\$243.5	\$153.3	\$329.8	\$360.4	Orange County
Overland Park, KS	\$12.2	\$12.2	\$5.4	\$7.6	\$10.1	\$11.6	

¹ Data not reported at City Level

² 2023 data yet to be released

Source: Respective Jurisdictions

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

City	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	Notes
Oxnard, CA	\$7.0	\$6.6	\$5.1	\$4.8	\$5.3	\$5.3	
Pembroke Pines, FL	\$96.6	\$104.9	\$81.0	\$80.1	\$127.0	\$120.0	Broward County
Peoria, IL	\$13.1	\$13.3	\$10.0	\$9.9	\$9.5	\$11.8	
Philadelphia, PA	\$84.3	\$87.3	\$62.2	\$27.8	\$61.5	\$77.4	
Phoenix, AZ	\$57.2	\$62.0	\$50.6	\$35.9	\$64.8	\$75.2	
² Pittsburgh, PA	\$45.2	\$45.5	\$17.7	\$27.9	\$33.5	NA	Allegheny County
Plano, TX	\$11.2	\$13.7	\$7.9	\$7.8	\$11.3	\$12.6	
Port St. Lucie, FL	NA	NA	\$4.4	\$4.4	\$5.9	\$6.9	St. Lucie County
Portland, OR	\$64.5	\$72.0	\$61.3	\$13.0	\$45.8	\$54.5	
Providence, RI	\$2.7	\$2.9	\$2.2	\$0.9	\$2.0	\$2.6	
Raleigh, NC	\$31.5	\$35.0	\$27.5	\$17.7	\$30.3	\$36.5	Wake County
Rancho Cucamonga, CA	\$4.3	\$4.8	\$4.1	\$3.1	\$4.6	\$5.0	
Reno, NV	\$48.3	\$48.7	\$38.0	\$37.0	\$47.2	\$44.3	
Richmond, VA	\$10.8	\$10.9	\$7.7	\$5.5	\$8.5	\$9.7	
Riverside, CA	\$8.2	\$8.5	\$7.0	\$6.5	\$9.1	\$8.6	
Rochester, NY	\$10.6	\$10.5	\$7.7	\$7.5	\$9.4	\$10.4	Monroe County
Sacramento, CA	\$32.6	\$35.1	\$25.3	\$17.5	\$27.9	\$31.3	
² Saint Paul, MN	\$5.9	\$5.3	\$0.7	\$1.2	\$2.0	NA	
¹ Salt Lake City, UT	\$4.4	\$4.3	\$3.9	\$1.8	NA	NA	
San Antonio, TX	\$111.1	\$120.0	\$68.5	\$78.2	\$107.3	\$110.5	

San Bernardino, CA	\$6.1	\$5.9	\$5.3	\$5.8	\$6.0	\$5.5	
San Diego, CA	\$281.4	\$299.0	\$213.3	\$145.7	\$269.9	\$312.4	
San Francisco, CA	\$463.7	\$486.7	\$330.8	\$42.4	\$181.8	\$279.0	
San Jose, CA	\$59.3	\$61.3	\$41.6	\$15.2	\$27.4	\$37.3	
Santa Ana, CA	\$11.2	\$11.2	\$9.1	\$4.9	\$7.8	\$10.5	
Santa Clarita, CA	\$4.2	\$4.0	\$3.2	\$2.6	\$5.1	\$5.3	
Santa Rosa, CA	\$7.9	\$6.6	\$5.7	\$4.1	\$6.1	\$6.6	
Scottsdale, AZ	\$24.1	\$26.7	\$22.1	\$20.3	\$33.2	\$36.5	
Seattle, WA	\$109.0	\$110.1	\$25.1	\$51.4	\$80.8	\$83.4	
¹ Shreveport, LA	\$6.1	\$5.9	\$4.8	\$4.7	\$6.5	\$6.2	Caddo-Bossier Parish
Sioux Falls, SD	\$3.4	\$3.6	\$2.6	\$3.5	\$3.6	\$3.5	
² Spokane, WA	\$5.2	\$5.5	\$2.4	\$4.2	\$5.5	NA	2% state-shared only
Springfield, MO	\$6.8	\$6.9	\$5.2	\$5.3	\$6.9	\$6.8	
St. Louis, MO	\$11.3	\$11.3	\$10.8	\$3.7	\$9.5	\$11.8	3.5% convention & sports tax only
St. Petersburg, FL	NA	NA	\$60.1	\$72.8	\$96.8	\$97.6	Pinellas County
Stockton, CA	\$3.9	\$4.0	\$3.3	\$3.2	\$3.8	\$3.4	
Tacoma, WA	\$5.7	\$6.1	\$3.3	\$4.2	\$5.7	\$5.7	State-shared and local
Tallahassee, FL	\$7.1	\$8.4	\$6.5	\$5.0	\$8.1	\$8.5	Leon County
Tampa, FL	\$40.7	\$41.1	\$39.7	\$34.0	\$58.7	\$65.0	Hillsborough County
Tempe, AZ	\$9.7	\$9.7	\$8.6	\$6.1	\$11.2	\$13.2	
² Toledo, OH	\$8.8	\$9.7	NA	NA	NA	NA	Lucas County
Tucson, AZ	\$24.2	\$24.5	\$20.9	\$16.9	\$26.6	\$22.7	
Tulsa, OK	\$9.0	\$9.4	\$7.3	\$6.4	\$9.1	\$9.4	
Vancouver, WA	NA	\$3.1	\$1.8	\$2.5	\$3.1	\$3.7	2% state-shared and 2% local
Virginia Beach, VA	\$43.1	\$44.3	\$38.5	\$41.4	\$50.2	\$51.8	
Washington, DC	NA	NA	NA	\$121.3	\$257.6	\$350.3	
Wichita, KS	\$9.0	\$13.2	\$9.1	\$9.6	\$12.5	\$13.4	
Winston-Salem, NC	\$1.0	\$1.1	\$0.9	\$0.6	\$1.0	\$1.1	
Worcester, MA	\$3.4	\$3.9	\$3.5	\$6.8	\$4.5	\$4.6	
Yonkers, NY	\$1.3	\$1.2	\$1.0	\$0.8	\$1.0	\$1.2	Westchester County

1 Data not reported at City Level

2 2023 data yet to be released

Source: Respective Jurisdictions

Excise Taxes

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

Hotels in 24 cities are subject to a state, city-wide, or special district excise tax. Excise taxes range from \$0.75 to \$5.00 per room night, with an average of \$2.50. HVS calculated each city's excise tax as a percentage of its per diem rate (in fiscal year 2023 dollars) to estimate effective tax rates. A city's effective rate indicates the average rate a person pays if the excise tax were included as a percentage of the total sale price. For this example, HVS used the per diem rates set by the **General Services Administration (GSA)**. The per diem rates set by the GSA are usually lower than the average daily rates at hotels in the specified areas. The chart below is for illustrative purposes only.

On average, every dollar charged in excise tax is roughly equivalent to an ad valorem tax increase of 2.05% for 2023.

Selected Effective Rates of Excise Taxes

City	Excise Tax Amount	2023 Per Diem	Estimated %	Rate without Excise Tax	Effective Rate with Excise Tax
Columbus, GA	\$5.00	\$98	5.10%	16.00%	21.10%
Atlanta, GA	\$5.00	\$163	3.07%	13.90%	16.97%
Augusta, GA	\$5.00	\$107	4.67%	14.00%	18.67%
Tucson, AZ	\$4.00	\$98	4.08%	12.05%	16.13%
New York, NY	\$1.50	\$286	0.52%	14.75%	15.27%
Reno, NV	\$3.00	\$114	2.63%	13.51%	16.14%
Nashville, TN	\$2.50	\$230	1.09%	16.25%	17.34%
Montgomery, AL	\$2.25	\$98	2.30%	15.00%	17.30%
Memphis, TN	\$2.00	\$123	1.63%	17.75%	19.38%
Seattle, WA	\$2.00	\$232	0.86%	15.60%	16.46%
Virginia Beach, VA	\$2.00	\$117	1.71%	16.50%	18.21%
Norfolk, VA	\$3.00	\$98	3.06%	15.00%	18.06%
San Jose, CA	\$3.00	\$245	1.22%	14.00%	15.22%

Huntsville, AL	\$2.00	\$98	2.04%	15.50%	17.54%
Spokane, WA	\$2.00	\$114	1.75%	12.10%	13.85%
Sioux Falls, SD	\$2.00	\$98	2.04%	10.00%	12.04%
Vancouver, WA	\$2.00	\$152	1.32%	10.50%	11.82%
New Orleans, LA	\$1.63	\$136	2.21%	16.20%	18.41%
Kansas City, MO	\$1.50	\$123	1.22%	15.73%	16.95%
Tacoma, WA	\$1.50	\$126	1.19%	11.53%	12.72%
Newport News, VA	\$1.00	\$98	1.02%	14.00%	15.02%
Chesapeake, VA	\$1.00	\$98	0.77%	12.00%	12.77%
Jackson, MS	\$0.75	\$98	0.77%	12.00%	12.77%

Source: HVS, GSA, and Respective Jurisdictions

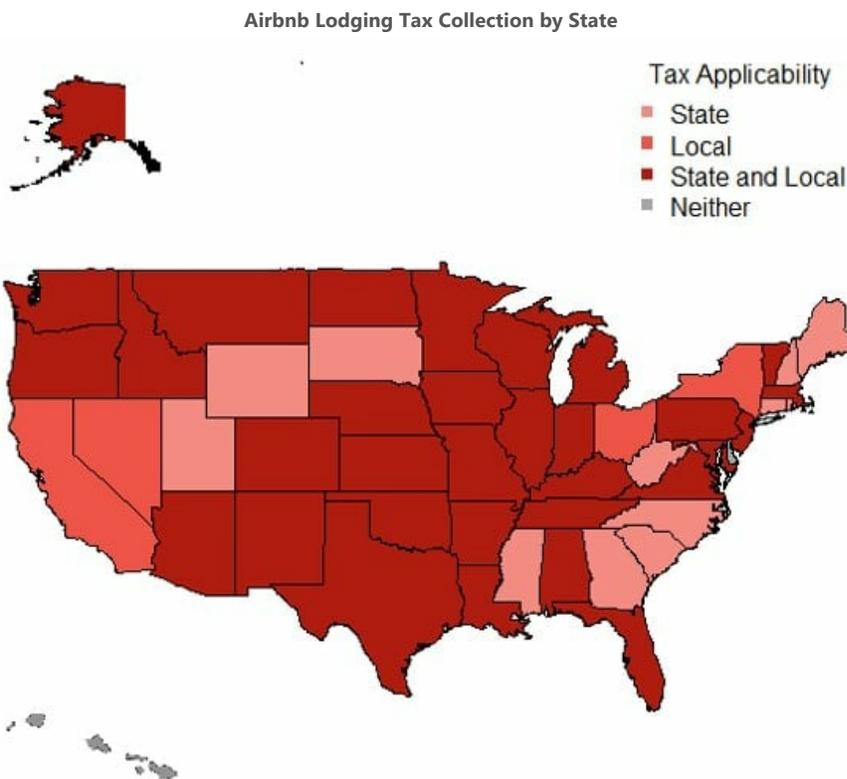
Airbnb Lodging Tax Collections

Short-term home rental services such as **Airbnb** and **VRBO** have grown even more popular among travelers, with Airbnb being the dominant player in the market. 2023 marked a record year in terms of revenue for Airbnb, with a total of \$9.9 billion, an increase of 18% from 2022, which was previously a record year. Listings in North America accounted for 46.8% of 2023's revenue. Often called parts of a sharing economy, these peer-to-peer platforms allow homeowners or hosts to rent out a spare room or an entire house or apartment to travelers seeking unique travel experiences and accommodations. Airbnb has exponentially grown since its founding. In February 2023, Airbnb reported an increase of over one million listings, resulting in 7.7 million global active listings.

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

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

The map below shows where Airbnb collects local lodging taxes, state taxes, or a combination.



Source: HVS and Airbnb

Disclaimer

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

[1]Typically defined in ordinances as being fewer than thirty days.

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

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

About **Thomas A. Hazinski**



Thomas Hazinski leads the HVS Convention, Sports & Entertainment Facilities Consulting practice (HVS CSE), which he founded in 2001. Tom advises state and local governments and private entities on the development of convention centers, sports facilities, performing arts centers, and many other types of public assembly facilities. HVS CSE provides feasibility studies, operational analysis, economic and fiscal impact analyses, and tax projections that support the issuance of public debt. Tom earned an advanced degree in Public Policy from the University of Chicago, where he has recently served as an adjunct professor, teaching a graduate level course in state and local finance. With seven years of governmental experience and over 25 years of consulting experience, he is a widely published industry leader. Tom has work on over 600 studies of public assembly facilities and mixed-use developments in nearly every state in the US. His extensive international experience includes hospitality and mixed-use projects in Europe, Asia, Africa, and the Middle East. Tom is also a leading expert on public/private partnerships in hotel development. Contact Tom at [\[email protected\]](#).