SENATE TAXATION
EXHIBIT NO. 1
DATE 3-20-2013
BILL NO. SB 385

PRELIMINARY 2012 Montana Nonresident Traveler Expenditures & Economic Contribution

Preliminary 2012 Contribution of Nonresident Traveler Expenditures to Montana's Economy

- In 2012, nonresident visitors to Montana spent an estimated $3.19 billion in the state. (See Table 2 below)
- This $3.19 billion in local spending directly supports $2.54 billion[1] of economic activity in the state, and supports an additional $1.52 billion[2+3] of economic activity, indirectly.
- The total contribution of nonresident spending to Montana's economy was $4.07 billion[4] in 2012.

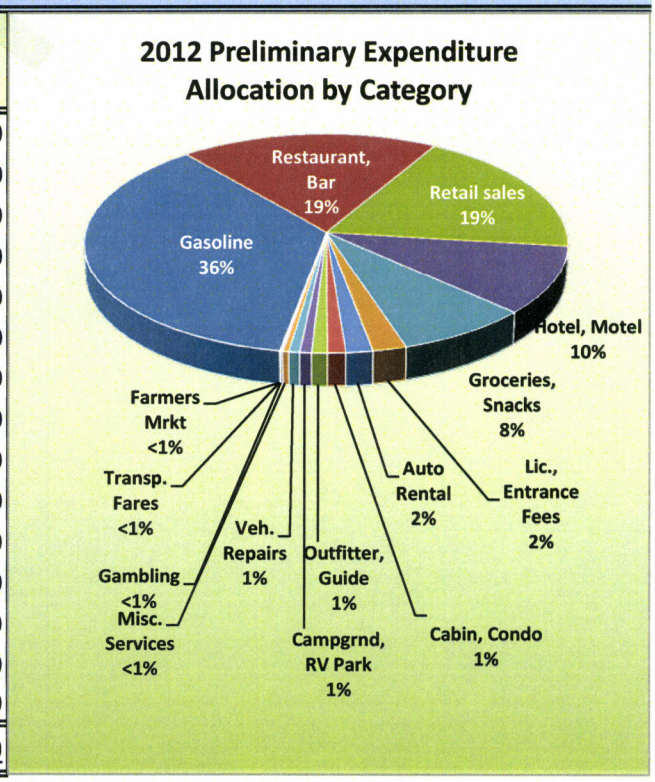
Table 1 - Preliminary 2012 Economic Impact	Direct	Indirect	Induced	Combined
Industry Output	$2,548,500,000 [1]	$813,300,000 [2]	$707,900,000 [3]	$4,069,800,000 [4]
Employment (# of jobs)	28,520	6,240	6,310	41,070
Employee Compensation	$652,000,000	$174,000,000	$176,900,000	$1,002,900,000
Proprietor Income	$116,800,000	$40,800,000	$36,500,000	$194,100,000
Other Property Type Income	$296,400,000	$137,500,000	$141,500,000	$575,400,000
State & Local Taxes	–	–	–	$294,000,000

Direct impacts result from nonresident traveler purchases of goods and services; **Indirect impacts** result from purchases made by travel-related businesses; and **Induced impacts** result from purchases by those employed in travel-related occupations.

Industry Ouput is the value of goods & services produced by an industry which nonresidents purchase. **Employment** is full- and part-time average annual jobs. **Other Property Type Income** consists of payments for rents, royalties and dividends.

Table 2 - Preliminary 2012 Nonresident Traveler Expenditures

Expenditure Category	Average Daily Per Group[5,6]	Allocation by Category	Total Expenditures[5,7]
Gasoline	$48.70	36%	$1,163,180,000
Restaurant, Bar	$25.51	19%	$607,830,000
Retail sales	$25.36	19%	$601,140,000
Hotel, Motel	$13.58	10%	$323,880,000
Groceries, Snacks	$10.78	8%	$258,820,000
Licenses, Entrance Fees	$2.73	2%	$65,200,000
Auto Rental	$2.17	2%	$51,870,000
Rental cabin, Condo	$1.46	1%	$35,230,000
Outfitter, Guide	$1.22	1%	$29,690,000
Campground, RV Park	$0.93	1%	$22,650,000
Vehicle Repairs	$0.89	1%	$20,950,000
Misc. Services	$0.48	<1%	$11,450,000
Gambling	$0.19	<1%	$4,460,000
Transportation Fares	$0.05	<1%	$1,040,000
Farmers Market	$0.01	<1%	$290,000
Total	**$134.07**		**$3,197,700,000**



[5]Data is collected quarterly. Therefore, year total group size, length of stay and avg. daily expenditures are weighted averages of quarterly figures.

[6]Expenditures may appear lower than typical costs in these categories because they are averaged across all visitor groups.

[7]Expenditure category totals may not add to year total due to rounding.

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MONTANA'S TOURISM FUNDING

In 1987, Montana's legislature recognized the vast importance of tourism to Montana's future economy. During that session, the legislature created a 4% Lodging Facility Use Tax, commonly referred to today as the "bed tax." Lodging facilities (such as hotels, motels, bed & breakfast inns, guest ranches, resorts and campgrounds) collect this tax from guests. In turn, these funds are directed to the various entities shown below. Importantly, no additional money for tourism funding comes from Montana's general fund. In 2003, an additional 3% Lodging Facilities Sales Tax was added to the existing 4% and is deposited directly into the state general fund. In FY12, the general fund received $15,606,496 through this additional 3% sales tax.

Total Projected 7% Lodging Tax Revenue FY13 — $40,389,000

Disbursements of Revenue

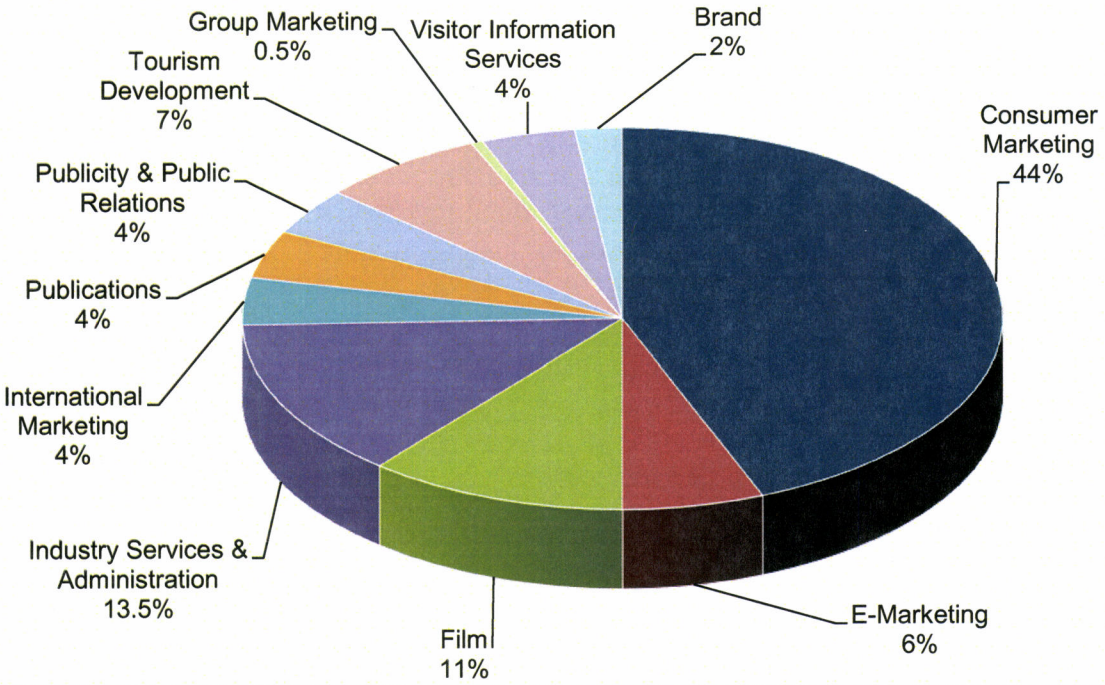
3% Lodging Facility Sales Tax Revenue* ***(100% TO GENERAL FUND)***	**$17,309,000**
4% Lodging Facilities Use Tax Revenue	**$23,080,000**
Montana Heritage Commission *(Virginia City/Nevada City)*	**($400,000)**
Department of Revenue *(Collection costs)*	**($136,000)**
Available for Distribution *(According to percentages established in statute)*	**$22,544,000**

State Parks - 6.5% (Operations & Maintenance)	**$1,465,360**
University System - 2.5% (Tourism & Recreation Research)	**$563,600**
Historical Society - 1% (Historical Sites & Signage)	**$225,440**
Historical Interpretation – 2.6%	**$586,144**
Regions/CVBs Marketing – 22.5%	**$5,072,400**
Department of Commerce Programs – 64.9% Montana Promotion Division (Montana Office of Tourism/Film Office)	**$14,631,056**

Department of Commerce—Montana Promotion Division FY13

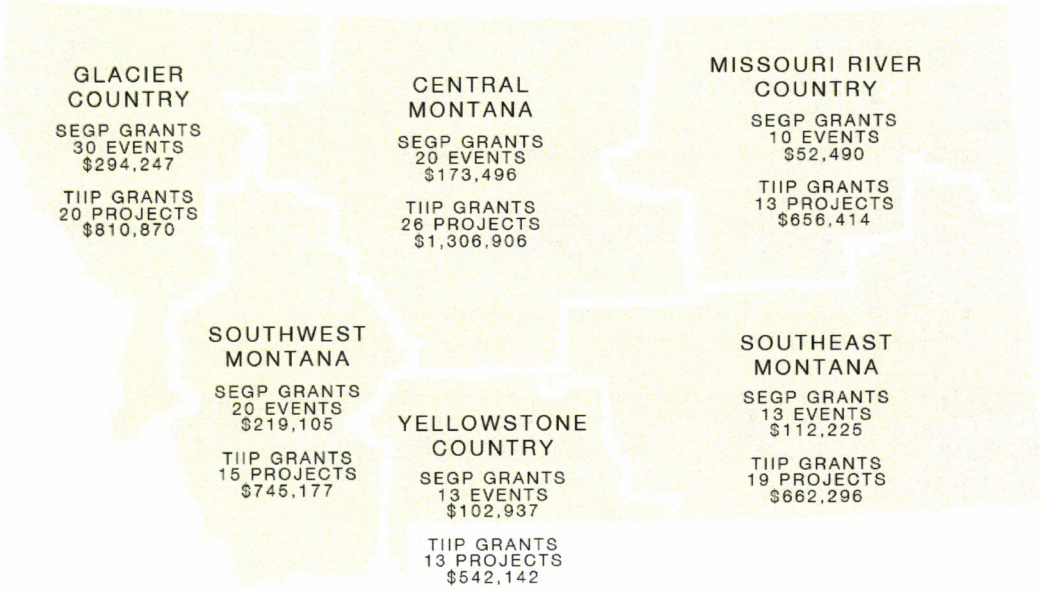
Funds from Accommodations Tax	**$14,631,056**
Income from Co-ops, etc. & HB2	**$750,000**
Projected Funds Available	**$15,381,056**

Distribution of Montana Promotion Division Funds FY13



Montana Promotion Division—Tourism Development Grant Awards

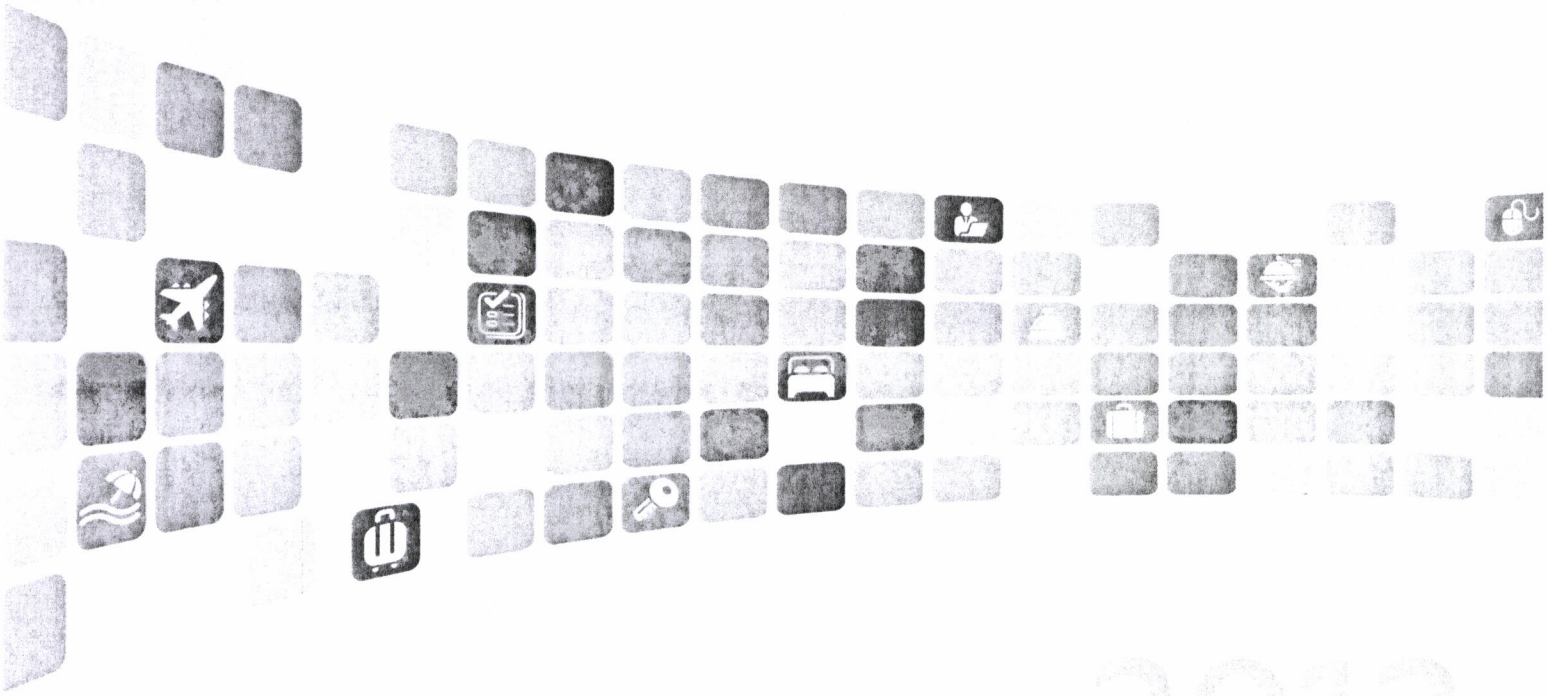
TIIP: Tourism Infrastructure Improvement Program
SEGP: Special Event Grant Program



Statewide Tourism "Bed Tax" Grants
TIIP (1995-2012)—$4.725 million
SEGP (2003-2013)—$954,500

The $4.725 million in TIIP funds (1995-2012) helped create $46.2 million in tourism facility improvements, a 10 to 1 match.

(Updated January 2013)



2012

U.S. Lodging Tax Study

Prepared by:

STR ANALYTICS

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Funded by:

American Hotel & Lodging Educational Foundation

Developed by:

ISHAE

INTERNATIONAL SOCIETY OF HOTEL ASSOCIATION EXECUTIVES

Premises of the Study

Purpose of the Study

The purpose of this study is to provide current information by state on how lodging tax is structured, the total lodging tax collections for each state, and the lodging tax in the largest cities in each state.

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

Methodology

Data were collected from AH&LA Partner State Associations (PSAs) at the request of the International Society of Hotel Association Executives (ISHAE) and the American Hotel & Lodging Educational Foundation (AH&LEF). In an online survey questionnaire, each state was asked to provide tax data for up to seven of their largest cities, based on hotel room supply, though selection of cities was at the discretion of individuals PSAs.

Follow-up was completed with the PSAs that did not respond. Data were verified by the PSAs and spot checked for accuracy.

Not all states have a PSA or may not have been able to provide the requested data. In these instances, we used alternate approaches for data collection, including contacting respective local government jurisdictions, local CVBs, etc.

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

Information Collected

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

- Terminology utilized by each state for their respective lodging taxes (i.e. room tax, bed tax, lodging tax, transient occupancy tax, etc.).
- Method of imposing lodging taxes in each state (i.e. state, county, local, or a combination).
- Total lodging tax collections for each state, if available, for 2011.
- Current lodging tax rates for an average of five major cities per state. This included the tax breakdowns by state, multi-county, county, city, sub-city, and sales tax. Data was also collected if there were other applicable taxes on a lodging stay, such as an additional percentage or flat per room charge.

Lodging Tax Defined

As defined by ISHAE and AH&LA, a "Lodging Tax" is a tax on paid overnight stays at a lodging property. It is usually collected by the lodging operator from the overnight guest, and then passed on to the

appropriate level of government. Lodging taxes were created to offset the burden on the local and state governments for paying the full cost of marketing to attract travelers to their area and to provide tourist services. In areas with a lodging tax, the traveler now pays a part of the cost of attracting them to the area and funding services specifically for travelers.

Lodging Tax Data Tables

State Lodging Tax

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

The state lodging tax for all fifty states is listed in the table below. Connecticut has the highest state lodging tax. However, this is their comprehensive lodging tax statewide. Only twenty of the fifty states collect a state lodging tax. Of those twenty states which collect a state lodging tax, the average tax is 5%.

State	State Lodging Tax
Connecticut	15%*
Hawaii	9%
New Hampshire	9%
Vermont	9%
Delaware	8%
Maine	7%
Montana	7%
Illinois	6%
Rhode Island	6%
Texas	6%
Massachusetts	6%
Iowa	5%
Alabama	4%
Idaho	2%
South Carolina	2%
South Dakota	2%
Kentucky	1%
Nebraska	1%
New Jersey	1%
Oregon	1%
Alaska	0%
Arizona	0%
Arkansas	0%
California	0%
Colorado	0%
District of Columbia	0%
Florida	0%
Georgia	0%
Indiana	0%
Kansas	0%

State	State Lodging Tax
Louisiana	0%
Maryland	0%
Michigan	0%
Minnesota	0%
Mississippi	0%
Missouri	0%
Nevada	0%
New Mexico	0%
New York	0%
North Carolina	0%
North Dakota	0%
Ohio	0%
Oklahoma	0%
Pennsylvania	0%
Tennessee	0%
Utah	0%
Virginia	0%
Washington	0%
West Virginia	0%
Wisconsin	0%
Wyoming	0%

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

Total Tax Rates by City

When referring to total tax rate, this is the sum of all lodging and sales taxes collected at all levels, including state, municipality, and other levels. The actual tax rates at the various tax levels are included in the table on page 10.

The following table summarizes the total lodging tax rate for 182 cities across the United States. Overland Park, Kansas has the highest total tax rate of 17.65%. The average total tax is 12.66%, with the lowest total tax rate in Matanuska-Susitna Borough, Alaska of 5%.

City	State	Total Tax Rate
Overland Park	Kansas	17.65%
Birmingham	Alabama	17.50%
Omaha	Nebraska	17.50%
Chattanooga	Tennessee	17.25%
Knoxville	Tennessee	17.25%
Houston	Texas	17.00%
Indianapolis	Indiana	17.00%
Anaheim	California	17.00%
Biloxi	Mississippi	17.00%
Cincinnati	Ohio	17.00%
Niagara Falls	New York	17.00%
Columbus	Ohio	16.75%

City	State	Total Tax Rate
Toledo	Ohio	16.75%
San Antonio	Texas	16.75%
Scottsdale	Arizona	16.69%
Chicago	Illinois	16.39%
Cleveland	Ohio	16.25%
Philadelphia	Pennsylvania	16.20%
Atlanta	Georgia	16.00%
Dover	Delaware	16.00%
Lincoln	Nebraska	16.00%
Miami	Florida	16.00%
Newark	Delaware	16.00%
Memphis	Tennessee	15.95%
Seattle	Washington	15.60%
Los Angeles	California	15.50%
San Francisco	California	15.50%
Baltimore	Maryland	15.50%
Green Bay	Wisconsin	15.50%
San Diego	California	15.50%
Charlotte	North Carolina	15.25%
Nashville	Tennessee	15.25%
Santa Fe	New Mexico	15.19%
Milwaukee	Wisconsin	15.10%
St. Louis	Missouri	15.08%
Columbus	Georgia	15.00%
Evansville	Indiana	15.00%
Gaithersburg	Maryland	15.00%
Grand Rapids	Michigan	15.00%
Rockville	Maryland	15.00%
Akron	Ohio	15.00%
Austin	Texas	15.00%
Dallas	Texas	15.00%
Detroit	Michigan	15.00%
Fort Worth	Texas	15.00%
Jackson	Mississippi	15.00%
Long Beach	California	15.00%
Tuscaloosa	Alabama	15.00%
Denver	Colorado	14.85%
New York	New York	14.75%
San Jose	California	14.60%
Louisville	Kentucky	14.50%
Madison	Wisconsin	14.50%
Washington, D.C.	District of Columbia	14.50%
Boston	Massachusetts	14.40%
Worcester	Massachusetts	14.40%
Fort Smith	Arkansas	14.25%
Fort Wayne	Indiana	14.00%

City	State	Total Tax Rate
Kearney	Nebraska	14.00%
Macon	Georgia	14.00%
Mobile	Alabama	14.00%
Newark	New Jersey	14.00%
Pittsburgh	Pennsylvania	14.00%
Romulus	Michigan	14.00%
Spokane	Washington	14.00%
Lawton	Oklahoma	13.88%
Oklahoma City	Oklahoma	13.88%
Bloomington	Minnesota	13.88%
Honolulu	Hawaii	13.71%
Tucson	Arizona	13.60%
Tulsa	Oklahoma	13.52%
Eau Claire	Wisconsin	13.50%
Reno	Nevada	13.50%
Sparks	Nevada	13.50%
Lexington	Kentucky	13.40%
Springfield	Massachusetts	13.40%
Wichita	Kansas	13.30%
Kihei	Hawaii	13.17%
Waikoloa	Hawaii	13.17%
Brookfield	Wisconsin	13.10%
Augusta	Georgia	13.00%
Baton Rouge	Louisiana	13.00%
Bentonville	Arkansas	13.00%
Boise	Idaho	13.00%
Collinsville	Illinois	13.00%
Dayton	Ohio	13.00%
Durham	North Carolina	13.00%
Erie	Pennsylvania	13.00%
Greenville	South Carolina	13.00%
Idaho Falls	Idaho	13.00%
Kissimmee	Florida	13.00%
Myrtle Beach	South Carolina	13.00%
New Orleans	Louisiana	13.00%
North Little Rock	Arkansas	13.00%
Richmond	Virginia	13.00%
Robinsonville	Mississippi	13.00%
Rogers	Arkansas	13.00%
Saratoga Springs	New York	13.00%
Virginia Beach	Virginia	13.00%
Albuquerque	New Mexico	13.00%
Florence	Kentucky	12.90%
Raleigh	North Carolina	12.75%
Stillwater	Oklahoma	12.75%
Taos	New Mexico	12.69%

City	State	Total Tax Rate
Salt Lake City	Utah	12.60%
Little Rock	Arkansas	12.50%
Minneapolis	Minnesota	12.50%
Montgomery	Alabama	12.50%
Orlando	Florida	12.50%
Portland	Oregon	12.50%
Norman	Oklahoma	12.25%
Pigeon Forge	Tennessee	12.25%
Phoenix	Arizona	12.04%
Cedar Rapids	Iowa	12.00%
Council Bluffs	Iowa	12.00%
Des Moines	Iowa	12.00%
Juneau	Alaska	12.00%
Tampa	Florida	12.00%
Anchorage	Alaska	12.00%
Beckley	West Virginia	12.00%
Bloomington	Illinois	12.00%
Charleston	West Virginia	12.00%
Henderson	Nevada	12.00%
Las Vegas	Nevada	12.00%
Morgantown	West Virginia	12.00%
Santa Barbara	California	12.00%
Cambridge	Massachusetts	11.70%
Hyannis	Massachusetts	11.70%
Woburn	Massachusetts	11.70%
Topeka	Kansas	11.60%
Alexandria	Virginia	11.50%
Sandusky	Ohio	11.50%
St. George	Utah	11.50%
Wisconsin Dells	Wisconsin	11.50%
Ann Arbor	Michigan	11.00%
Appleton	Wisconsin	11.00%
Harrisburg	Pennsylvania	11.00%
Hattiesburg	Mississippi	11.00%
Huntsville	Alabama	11.00%
Lancaster	Pennsylvania	11.00%
Traverse City	Michigan	11.00%
Rochester	Minnesota	10.88%
Ocean City	Maryland	10.50%
Park City	Utah	10.45%
Arlington	Virginia	10.20%
Cheyenne	Wyoming	10.00%
Laughlin	Nevada	10.00%
Sand Point	Alaska	10.00%
Williamsburg	Virginia	10.00%
Bend	Oregon	10.00%

City	State	Total Tax Rate
Burlington	Vermont	10.00%
Killington	Vermont	10.00%
Medford	Oregon	10.00%
Stowe	Vermont	10.00%
Vail	Colorado	9.80%
Lexington	Massachusetts	9.70%
Colorado Springs	Colorado	9.40%
Hampton	New Hampshire	9.00%
Manchester	New Hampshire	9.00%
Nashua	New Hampshire	9.00%
North Conway	New Hampshire	9.00%
Portsmouth	New Hampshire	9.00%
Bismarck	North Dakota	8.00%
Casper	Wyoming	8.00%
Coeur d'Alene	Idaho	8.00%
Fairbanks	Alaska	8.00%
Fairbanks North Star Borough	Alaska	8.00%
Fargo	North Dakota	8.00%
Jackson	Wyoming	8.00%
Minot	North Dakota	8.00%
Bangor	Maine	7.00%
Bar Harbor	Maine	7.00%
Billings	Montana	7.00%
Bozeman	Montana	7.00%
Denali	Alaska	7.00%
Great Falls	Montana	7.00%
Ogunquit	Maine	7.00%
Old Orchard Beach	Maine	7.00%
Portland	Maine	7.00%
Deadwood	South Dakota	6.50%
Rapid City	South Dakota	6.50%
Sioux Falls	South Dakota	6.50%
Matanuska-Susitna Borough	Alaska	5.00%

Total Tax Rate Map

The map below was generated using Tableau software to display the total tax rate by geographic location. Each city included in this tax study is represented with a red dot. The shade of red is relative to the total tax rate, as shown by the Total Tax Rate color scale.

Total Tax Rate

5.0% 20.0%

Total Tax Rates by City and State

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

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

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

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
Alabama							
Birmingham	4.00%		7.00%	6.50%			17.50%
Huntsville*	4.00%		1.00%	6.00%			11.00%
Mobile	4.00%		2.00%	8.00%			14.00%
Montgomery*	4.00%			8.50%			12.50%
Tuscaloosa	4.00%			11.00%			15.00%
Alaska							
Anchorage				12.00%			12.00%
Denali				7.00%			7.00%
Fairbanks				8.00%			8.00%
Fairbanks North Star Borough				8.00%			8.00%
Juneau				7.00%		5.00%	12.00%
Matanuska-Susitna Borough				5.00%			5.00%
Sand Point				7.00%		3.00%	10.00%
Arizona							
Phoenix			1.77%	2.00%		8.27%	12.04%
Scottsdale		5.00%	1.77%	1.65%		8.27%	16.69%
Tucson*		6.00%	0.55%			7.05%	13.60%
Arkansas							
Bentonville		2.00%		2.00%		9.00%	13.00%
Fort Smith		2.00%		3.00%		9.25%	14.25%
Little Rock		2.00%		2.00%		8.50%	12.50%
North Little Rock		2.00%		3.00%		8.00%	13.00%
Rogers		2.00%		2.00%		9.00%	13.00%

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
California							
Anaheim*				15.00%	2.00%		17.00%
Long Beach				12.00%	3.00%		15.00%
Los Angeles				14.00%	1.50%		15.50%
San Diego				10.50%	5.00%		15.50%
San Francisco				14.00%	1.50%		15.50%
San Jose*				14.60%			14.60%
Santa Barbara*				12.00%			12.00%
Colorado							
Colorado Springs				2.00%		7.40%	9.40%
Denver				10.75%		4.10%	14.85%
Vail				4.00%	1.40%	4.40%	9.80%
Connecticut							
Statewide	15.00%						15.00%
Delaware							
Dover	8.00%		8.00%				16.00%
Newark	8.00%		8.00%				16.00%
District of Columbia							
Washington, D.C.				14.50%			14.50%
Florida							
Kissimmee			6.00%			7.00%	13.00%
Miami			6.00%	3.00%		7.00%	16.00%
Orlando			6.00%			6.50%	12.50%
Tampa			5.00%			7.00%	12.00%
Georgia							
Atlanta				8.00%		8.00%	16.00%
Augusta*				6.00%		7.00%	13.00%
Columbus				8.00%		7.00%	15.00%
Macon				7.00%		7.00%	14.00%
Hawaii							
Honolulu	9.00%					4.71%	13.71%
Kihei	9.00%					4.17%	13.17%
Waikoloa	9.00%					4.17%	13.17%
Idaho							
Boise	2.00%				5.00%	6.00%	13.00%
Coeur d'Alene	2.00%					6.00%	8.00%
Idaho Falls	2.00%				5.00%	6.00%	13.00%

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
Illinois							
Bloomington	6.00%			6.00%			12.00%
Chicago	6.17%			10.22%			16.39%
Collinsville	6.00%			7.00%			13.00%
Indiana							
Evansville			8.00%			7.00%	15.00%
Fort Wayne			7.00%			7.00%	14.00%
Indianapolis			10.00%			7.00%	17.00%
Iowa							
Cedar Rapids	5.00%			7.00%			12.00%
Council Bluffs	5.00%			7.00%			12.00%
Des Moines	5.00%			7.00%			12.00%
Kansas							
Overland Park				9.00%		8.65%	17.65%
Topeka			0.50%	2.15%		8.95%	11.60%
Wichita				6.00%		7.30%	13.30%
Kentucky							
Florence	1.00%			5.90%		6.00%	12.90%
Lexington	1.00%			6.40%		6.00%	13.40%
Louisville	1.00%			7.50%		6.00%	14.50%
Louisiana							
Baton Rouge		4.00%		5.00%	4.00%		13.00%
New Orleans*		4.00%	3.00%	6.00%			13.00%
Maine							
Bangor	7.00%						7.00%
Bar Harbor	7.00%						7.00%
Ogunquit	7.00%						7.00%
Old Orchard Beach	7.00%						7.00%
Portland	7.00%						7.00%
Maryland							
Baltimore				9.50%		6.00%	15.50%
Gaithersburg			7.00%	2.00%		6.00%	15.00%
Ocean City			4.50%			6.00%	10.50%
Rockville			7.00%	2.00%		6.00%	15.00%
Massachusetts							
Boston	5.70%			8.70%			14.40%
Cambridge	5.70%			6.00%			11.70%
Hyannis	5.70%			6.00%			11.70%
Lexington	5.70%			4.00%			9.70%
Springfield	5.70%			7.70%			13.40%
Woburn	5.70%			6.00%			11.70%
Worcester	5.70%			8.70%			14.40%

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
Michigan							
Ann Arbor			5.00%			6.00%	11.00%
Detroit		8.00%		1.00%		6.00%	15.00%
Grand Rapids			5.00%	2.00%	2.00%	6.00%	15.00%
Romulus		2.00%	6.00%			6.00%	14.00%
Traverse City		5.00%				6.00%	11.00%
Minnesota							
Bloomington				7.00%		6.88%	13.88%
Minneapolis				5.63%		6.88%	12.50%
Rochester				4.00%		6.88%	10.88%
Mississippi							
Biloxi			5.00%			12.00%	17.00%
Hattiesburg				2.00%		9.00%	11.00%
Jackson*				4.00%		11.00%	15.00%
Robinsonville			3.00%			10.00%	13.00%
Missouri							
St. Louis			7.25%	3.60%		4.23%	15.08%
Montana							
Billings*	7.00%						7.00%
Bozeman*	7.00%						7.00%
Great Falls*	7.00%						7.00%
Nebraska							
Kearney	1.00%		4.00%	2.00%		7.00%	14.00%
Lincoln	1.00%		4.00%	4.00%		7.00%	16.00%
Omaha	1.00%		4.00%	5.50%		7.00%	17.50%
Nevada							
Henderson			1.00%	11.00%			12.00%
Las Vegas			1.00%	11.00%			12.00%
Laughlin			2.00%	8.00%			10.00%
Reno				13.50%			13.50%
Sparks				13.50%			13.50%
New Hampshire							
Hampton	9.00%						9.00%
Manchester	9.00%						9.00%
Nashua	9.00%						9.00%
North Conway	9.00%						9.00%
Portsmouth	9.00%						9.00%
New Jersey							
Newark	1.00%			6.00%		7.00%	14.00%

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
New Mexico							
Albuquerque				5.00%	1.00%	7.00%	13.00%
Santa Fe				4.00%	3.00%	8.19%	15.19%
Taos				5.00%		7.69%	12.69%
New York							
New York*				5.88%	0.38%	8.50%	14.75%
Niagara Falls			4.00%	5.00%		8.00%	17.00%
Saratoga Springs			1.00%	5.00%		7.00%	13.00%
North Carolina							
Charlotte			8.00%			7.25%	15.25%
Durham			6.00%			7.00%	13.00%
Raleigh			6.00%			6.75%	12.75%
North Dakota							
Bismarck				3.00%		5.00%	8.00%
Fargo				3.00%		5.00%	8.00%
Minot				3.00%		5.00%	8.00%
Ohio							
Akron			5.50%	3.00%		6.50%	15.00%
Cincinnati			7.50%	3.00%		6.50%	17.00%
Cleveland			5.50%	3.00%		7.75%	16.25%
Columbus			4.90%	5.10%		6.75%	16.75%
Dayton			3.00%	3.00%		7.00%	13.00%
Sandusky			2.00%	3.00%		6.50%	11.50%
Toledo			7.00%	3.00%		6.75%	16.75%
Oklahoma							
Lawton				5.00%		8.88%	13.88%
Norman				4.00%		8.25%	12.25%
Oklahoma City				5.50%		8.38%	13.88%
Stillwater				4.00%		8.75%	12.75%
Tulsa				5.00%		8.52%	13.52%
Oregon							
Bend	1.00%			9.00%			10.00%
Medford	1.00%			9.00%			10.00%
Portland*	1.00%		5.50%	6.00%			12.50%
Pennsylvania							
Erie			7.00%			6.00%	13.00%
Harrisburg		5.00%				6.00%	11.00%
Lancaster			5.00%			6.00%	11.00%
Philadelphia			8.20%			8.00%	16.20%
Pittsburgh			7.00%			7.00%	14.00%
Rhode Island							
Statewide	6.00%					7.00%	13.00%

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
South Carolina							
Greenville*	2.00%		3.00%	3.00%		5.00%	13.00%
Myrtle Beach	2.00%		1.00%	5.00%		5.00%	13.00%
South Dakota							
Deadwood	1.50%			1.00%		4.00%	6.50%
Rapid City	1.50%			1.00%		4.00%	6.50%
Sioux Falls	1.50%			1.00%		4.00%	6.50%
Tennessee							
Chattanooga			4.00%	4.00%		9.25%	17.25%
Knoxville			5.00%	3.00%		9.25%	17.25%
Memphis			5.00%	1.70%		9.25%	15.95%
Nashville*				6.00%		9.25%	15.25%
Pigeon Forge				2.50%		9.75%	12.25%
Texas							
Austin	6.00%			9.00%			15.00%
Dallas	6.00%			7.00%	2.00%		15.00%
Fort Worth	6.00%			9.00%			15.00%
Houston	6.00%		2.00%	7.00%	2.00%		17.00%
San Antonio	6.00%		1.75%	9.00%			16.75%
Utah							
Park City			3.00%			7.45%	10.45%
Salt Lake City			4.75%	1.00%		6.85%	12.60%
St. George			4.25%	1.00%		6.25%	11.50%
Vermont							
Burlington	9.00%			1.00%			10.00%
Killington	9.00%			1.00%			10.00%
Stowe	9.00%			1.00%			10.00%
Virginia							
Alexandria*				6.50%		5.00%	11.50%
Arlington			5.20%			5.00%	10.20%
Richmond				8.00%		5.00%	13.00%
Virginia Beach				8.00%		5.00%	13.00%
Williamsburg				5.00%		5.00%	10.00%
Washington							
Seattle*			7.00%	2.10%		6.50%	15.60%
Spokane*			2.00%	3.30%		8.70%	14.00%
West Virginia							
Beckley			3.00%	3.00%		6.00%	12.00%
Charleston				6.00%		6.00%	12.00%
Morgantown			6.00%			6.00%	12.00%

Cities by State	State Lodging Tax	Multi-County Lodging Tax	County Lodging Tax	City Lodging Tax	Sub-City Lodging Tax	Sales Tax on Lodging	Total Tax Rate
Wisconsin							
Appleton				6.00%		5.00%	11.00%
Brookfield				8.00%		5.10%	13.10%
Eau Claire				8.00%		5.50%	13.50%
Green Bay				10.00%		5.50%	15.50%
Madison				9.00%		5.50%	14.50%
Milwaukee				7.00%	2.50%	5.60%	15.10%
Wisconsin Dells				5.00%		6.50%	11.50%
Wyoming							
Casper			3.00%			5.00%	8.00%
Cheyenne			4.00%			6.00%	10.00%
Jackson			2.00%			6.00%	8.00%

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

Additional Taxes (cities listed alphabetically by state)

Huntsville, AL	$1.00 per room night
Montgomery, AL	$1.50 per room night
Tucson, AZ	$2.00 per room night
Anaheim, CA	$0.50 - $2.00 per room night
San Jose, CA	$0.75 - $2.00 per room night based on distance from Convention Center
Santa Barbara, CA	$0.50 - $2.00 per room night
Augusta, GA	$1.00 per room night
New Orleans, LA	$1.00 - $3.00 per room night
Jackson, MS	$0.75 per room night
Billings, MT	$1.00 per room night
Bozeman, MT	$1.00 per room night
Great Falls, MT	$1.00 per room night
New York, NY	$2.00 per room night and Javits Center $1.50 per room night
Portland, OR	2% Portland Tourism Assessment if 50 plus rooms
Greenville, SC	$1.00 per room night Destination Marketing Fee
Nashville, TN	$2.50 per room night
Alexandria, VA	$1.00 per room night
Seattle, WA	$2.00 per room night for Tourism Assessment Fee
Spokane, WA	$2.00 per room night for Spokane County Tourism Promotion Area

Total Tax Collected in 2011

The following table summarizes the total lodging tax collected in 2011 for the reporting states which reported this data. The source is also included, whether the lodging tax value is a documented total or an estimate. Florida reported the highest estimated lodging tax, with Colorado estimating the lowest lodging tax collected.

State	Total Lodging Tax Collected in 2011	Source
Florida	$548,911,552	Estimate
Texas	$352,201,595	Documented Total
Hawaii	$284,000,000	Documented Total
New Hampshire	$238,000,000	Documented Total
Vermont	$200,000,000	Estimate
Illinois	$193,391,253	Documented Total
Virginia	$175,242,924	Documented Total
Ohio	$137,000,000	Estimate
Massachusetts	$127,000,000	Estimate
Pennsylvania	$121,671,286	Estimate
Arizona	$109,791,079	Documented Total
Maryland	$93,044,796	Estimate
Wisconsin	$71,000,000	Estimate
Maine	$46,000,000	Documented Total
Indiana	$44,972,631	Documented Total
Alabama	$44,000,000	Estimate
Michigan	$36,377,618	Documented Total
Connecticut	$35,000,000	Estimate
Montana	$34,774,400	Documented Total
Alaska	$32,174,680	Documented Total
Mississippi	$17,498,614	Documented Total
Rhode Island	$15,424,416	Documented Total
Colorado	$3,000,000	Estimate

Top 25 Market Tax Data and Total Room Revenue

The Top 25 Markets are determined by Smith Travel Research based on the market room supply. The table below includes the total tax rate on lodging for the cities (of those we collected tax data on) that are within a Top 25 Market. For the market, the 2011 and 2012 total room revenue is included.

Please note that multiplying the total tax rate by the total room revenue would not equate to the total lodging tax revenue collected due to numerous factors that affect the payment and collection of lodging taxes, including non-taxed room revenue and tax payments in arrears.

City	Total Tax Rate on Lodging	2011 Room Revenue	2012 Room Revenue	Market Name
Houston	17.00%	$1,455,022,324	$1,670,628,768	Houston, TX
Anaheim	17.00%	$1,572,832,721	$1,724,248,900	Anaheim-Santa Ana, CA
Chicago	16.39%	$2,978,554,579	$3,280,505,536	Chicago, IL
Philadelphia	16.20%	$1,196,919,600	$1,282,963,903	Philadelphia, PA-NJ
Atlanta	16.00%	$1,670,635,204	$1,782,189,879	Atlanta, GA
Miami	16.00%	$2,005,019,156	$2,189,859,713	Miami-Hialeah, FL
Seattle	15.60%	$1,166,988,835	$1,273,974,925	Seattle, WA
San Francisco	15.50%	$2,287,814,787	$2,577,113,325	San Francisco/San Mateo, CA
Los Angeles	15.50%	$3,153,950,664	$3,463,946,610	Los Angeles-Long Beach, CA
San Diego	15.50%	$1,831,916,348	$1,970,009,232	San Diego, CA
Nashville	15.25%	$749,412,286	$837,153,755	Nashville, TN
St. Louis	15.08%	$693,071,901	$736,242,403	St. Louis, MO-IL
Detroit	15.00%	$691,543,969	$739,725,058	Detroit, MI
Dallas	15.00%	$1,411,526,960	$1,497,582,869	Dallas, TX
Denver	14.85%	$929,426,465	$996,769,411	Denver, CO
New York	14.75%	$7,267,901,107	$7,904,261,115	New York, NY
Washington, D.C.	14.50%	$3,721,962,631	$3,719,071,595	Washington, DC-MD-VA
Boston	14.40%	$1,920,989,176	$2,094,984,696	Boston, MA
Honolulu	13.71%	$1,412,927,136	$1,672,069,432	Oahu Island, HI
Virginia Beach	13.00%	$643,058,001	$671,943,737	Norfolk-Virginia Beach, VA
New Orleans	13.00%	$1,018,596,233	$1,211,291,904	New Orleans, LA
Minneapolis	12.50%	$846,817,497	$868,696,244	Minneapolis-St Paul, MN-WI
Orlando	12.50%	$2,730,433,796	$2,882,577,889	Orlando, FL
Phoenix	12.04%	$1,353,910,390	$1,387,849,541	Phoenix, AZ
Tampa	12.00%	$916,053,656	$1,021,241,805	Tampa-St Petersburg, FL

Tax Names

The table below outlines the names given to the various taxes. Please note that only some PSAs provided tax names and only for some levels. Of the 146 tax names from survey responses, about 70% of are referred to as a Lodging, Transient, or Occupancy Tax. Roughly 5% of the taxes are called a Room and Meals Tax. A small percentage, 8%, of the tax names includes a reference to Marketing or Tourism Improvement.

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Birmingham	AL	Lodging Tax		Lodging Tax	Lodging Tax	
Huntsville	AL	Lodging Tax			Lodging Tax	
Mobile	AL	Lodging Tax				
Montgomery	AL	Lodging Tax		Lodging Tax	Lodging Tax	
Tuscaloosa	AL	Lodging Tax				
Anchorage	AK				Bed Tax	
Denali	AK				Bed Tax	
Fairbanks	AK				Bed Tax	
Fairbanks North Star Borough	AK				Bed Tax	
Juneau	AK				Bed Tax	
Matanuska-Susitna Borough	AK				Bed Tax	
Sand Point	AK				Bed Tax	
Phoenix	AZ			Transient Lodging	Bed Tax	
Scottsdale	AZ		Transient Lodging	County Lodging Tax	City Lodging Tax	
Tucson	AZ		Transient Lodging	County Lodging Tax		
Bentonville	AR				A&P Tax, Hamburger Tax	
Fort Smith	AR				A&P Tax, Hamburger Tax	
Little Rock	AR				A&P Tax, Hamburger Tax	
North Little Rock	AR				A&P Tax, Hamburger Tax	

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Rogers	AR				A&P Tax, Hamburger Tax	
San Diego	CA				Transient Occupancy Tax and Tourism Marketing District Assessment	
Colorado Springs	CO				Colorado Springs Lodging Tax	
Denver	CO				Lodging Tax	
Vail	CO				Town of Vail Lodging Tax	Vail Local Marketing District Tax
CT, Statewide	CT	Occupancy Tax				
Washington, D.C.	DC				Occupancy Tax	
Kissimmee	FL			Tourist Development Tax		
Miami	FL			Convention Development Tax, Tourist Development Tax, Professional Sports Facility Tax	Miami Beach Resort Tax	
Orlando	FL			Tourist Development Tax		
Tampa	FL			Tourist Development Tax		
Atlanta	GA				Hotel Motel Tax	
Augusta	GA				Hotel Motel Tax	
Columbus	GA				Hotel Motel Tax	
Macon	GA				Hotel Motel Tax	

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Honolulu	HI	Transient Accommodations Tax				
Kihei	HI	Transient Accommodations Tax				
Waikoloa	HI	Transient Accommodations Tax				
Bloomington	IL	Hotel Operators' Occupancy Tax Act				
Chicago	IL	Hotel Operators' Occupancy Tax Act				
Collinsville	IL	Hotel Operators' Occupancy Tax Act				
Fort Wayne	IN			County Innkeepers Tax		
Indianapolis	IN			County Innkeepers Tax		
Florence	IN	Transient Room Tax				
Lexington	KY	Transient Room Tax				
Louisville	KY	Transient Room Tax				
Bangor	ME	Lodging Tax				
Bar Harbor	ME	Lodging Tax				
Ogunquit	ME	Lodging Tax				
Old Orchard Beach	ME	Lodging Tax				
Portland	ME	Lodging Tax				
Baltimore	MD				Room Tax	
Boston	MA	Lodging Tax			Local Option	
Cambridge	MA	Lodging Tax			Local Option	
Hyannis	MA	Lodging Tax			Local Option	

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Lexington	MA	Lodging Tax			Local Option	
Springfield	MA	Lodging Tax			Local Option	
Woburn	MA	Lodging Tax			Local Option	
Worcester	MA	Lodging Tax			Local Option	
Ann Arbor	MI			County CVB Tax		
Detroit	MI		Detroit Room Assessment	County CVB Tax	Cobo Hall Tax	
Grand Rapids	MI			County CVB Tax	Grand Rapids Assessment	
Romulus	MI		Detroit Room Assessment	Cobo Hall Tax		
Traverse City	MI		County CVB Tax			
Biloxi	MS			Room Tax		
Hattiesburg	MS			Room Tax		
Jackson	MS			Room Tax		
Robinsonville	MS			Room Tax		
Billings	MT	Accommodation and Lodging Facility Use Tax				Tourism Business Improvement District
Bozeman	MT	Accommodation and Lodging Facility Use Tax				Tourism Business Improvement District
Great Falls	MT	Accommodation and Lodging Facility Use Tax				Tourism Business Improvement District
Kearney	NE			Lodging Tax	Occupation Tax	
Lincoln	NE			Lodging Tax		
Omaha	NE			Visitor Promotion and Visitor Improvement Funds	Occupation Tax	

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Henderson	NV	Lodging Tax			Lodging Tax	
Las Vegas	NV	Lodging Tax				
Laughlin	NV	Lodging Tax				
Reno	NV	Lodging Tax				
Sparks	NV	Lodging Tax				
Hampton	NH	Meals & Rentals Tax				
Manchester	NH	Meals & Rentals Tax				
Nashua	NH	Meals & Rentals Tax				
North Conway	HN	Meals & Rentals Tax				
Portsmouth	NH	Meals & Rentals Tax				
New York	NY				Hotel Occupancy Tax	
Niagara Falls	NY			Hotel Occupancy Tax	Hotel Occupancy Tax	
Saratoga Springs	NY			Hotel Occupancy Tax	Hotel Occupancy Tax	
Charlotte	NC			Mecklenburg Occupancy Tax		
Durham	NC			Occupancy Tax		
Raleigh	NC			Hotel Occupancy Tax		
Akron	OH			Hotel Tax	Hotel Tax	
Cincinnati	OH			Hotel Tax	Hotel Tax	
Cleveland	OH			Hotel Tax	Hotel Tax	
Columbus	OH			Hotel Tax	Hotel Tax	
Dayton	OH			Hotel Tax	Hotel Tax	
Sandusky	OH			Hotel Tax	Hotel Tax	
Toledo	OH			Hotel Tax	Hotel Tax	
Lawton	OK				Lodging Tax	
Norman	OK				Lodging Tax	
Oklahoma City	OK				Lodging Tax	
Stillwater	OK				Lodging Tax	

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Tulsa	OK				Lodging Tax	
Erie	PA			Hotel Tax		
Harrisburg	PA		Hotel Tax			
Lancaster	PA			Hotel Tax		
Philadelphia	PA			Hotel Tax		
Pittsburgh	PA			Hotel Tax		
RI, Statewide	RI	Hotel Tax				
Chattanooga	TN			Lodging/Hotel Tax	Lodging/Hotel Tax	
Knoxville	TN			Lodging/Hotel Tax	Lodging/Hotel Tax	
Memphis	TN			Lodging/Bed Tax	Lodging/Bed Tax	
Nashville	TN				Lodging Tax	
Pigeon Forge	TN				Lodging/Hotel Tax	
Austin	TX	Hotel Occupancy Tax			Hotel Occupancy Tax	
Dallas	TX	Hotel Occupancy Tax			Hotel Occupancy Tax	Tourism Public Improvement Assessment Fee
Fort Worth	TX	Hotel Occupancy Tax			Hotel Occupancy Tax	
Houston	TX	Hotel Occupancy Tax		Hotel Occupancy Tax	Hotel Occupancy Tax	Sports Authority Hotel Occupancy Tax
San Antonio	TX	Hotel Occupancy Tax		Hotel Occupancy Tax	Hotel Occupancy Tax	
Burlington	VT	Rooms and Meals Tax				
Killington	VT	Rooms and Meals Tax				
Stowe	VT	Rooms and Meals Tax				

City	State	State Lodging Tax Name	Multi-County Lodging Tax Name	County Lodging Tax Name	City Lodging Tax Name	Sub-City Lodging Tax Name
Arlington	VA			Transient Occupancy Tax		
Richmond	VA				Transient Occupancy Tax	
Virginia Beach	VA				Transient Occupancy Tax	
Seattle	WA			Hotel Tax		
Spokane	WA			Lodging Tax	Lodging Tax	
Appleton	WA				Room Tax	
Brookfield	WA				Room Tax	
Eau Claire	WA				Room Tax	
Green Bay	WA				Room Tax	
Madison	WA				Room Tax	
Milwaukee	WA				Room Tax	Room Tax
Wisconsin Dells	WA				Room Tax	

Tax Use

The Tax Use table describes what percentage of the tax goes toward tourism related purposes versus governmental purposes. Again, this data was only provided by some state associations and only for certain tax levels. Of the 110 tax use distributions received through survey responses, about 41% of the tax distributions are allocated 100% for tourism related purposes. An additional 16% of tax distributions are split with governmental purposes, with the tourism allocation greater than 50%.

City	State	Multi-County Lodging Tax % Use	County Lodging Tax % Use	City Lodging Tax % Use	Sub-City Lodging Tax % Use
Birmingham	AL		100% any governmental purpose	50% any governmental purpose, 50% tourism related	
Huntsville	AL		100% any governmental purpose	100% tourism related	
Mobile	AL		100% any governmental purpose	50% any governmental purpose, 50% tourism related	
Montgomery	AL		100% any governmental purpose	100% any governmental purpose	
Tuscaloosa	AL			50% any governmental purpose, 50% tourism related	
Anchorage	AK			100% any governmental purpose	
Phoenix	AZ		56% tourism related	25% tourism related	
Scottsdale	AZ	40% tourism related			
Tucson	AZ	33% tourism related			
Bentonville	AR			100% tourism related	
Fort Smith	AR			100% tourism related	
Little Rock	AR			100% tourism related	
North Little Rock	AR			100% tourism related	
Rogers	AR			100% tourism related	
San Diego	CA			Transient Occupancy: 100% governmental purpose; TMD: 100% tourism related	

City	State	Multi-County Lodging Tax % Use	County Lodging Tax % Use	City Lodging Tax % Use	Sub-City Lodging Tax % Use
Washington, D.C.	DC			69% governmental purposes, 31% tourism related	
Kissimmee	FL		100% tourism related		
Miami	FL		Convention: 100% governmental purposes; Development: 80% governmental purposes, 20% tourism related; Sports: 100% governmental purposes	80% governmental purposes, 20% tourism related	
Orlando	FL		100% tourism related		
Tampa	FL		100% tourism related		
Atlanta	GA			25% governmental purposes, 75% tourism related	
Augusta	GA			60% governmental purposes, 40% tourism related	
Columbus	GA			50% governmental purposes, 50% tourism related	
Macon	GA			100% tourism related	
Bloomington	IL			governmental purpose: no limits or restrictions for use in home rule, non home rule are limited to tourism	
Chicago	IL			governmental purpose: no limits or restrictions for use in home rule, non home rule are limited to tourism	
Collinsville	IL			governmental purpose: no limits or restrictions for use in home rule, non home rule are limited to tourism	
Baltimore	MD			40% tourism related	
Boston	MA			100% governmental purposes	

City	State	Multi-County Lodging Tax % Use	County Lodging Tax % Use	City Lodging Tax % Use	Sub-City Lodging Tax % Use
Cambridge	MA			100% governmental purposes	
Hyannis	MA			100% governmental purposes	
Lexington	MA			100% governmental purposes	
Springfield	MA			100% governmental purposes	
Woburn	MA			100% governmental purposes	
Worcester	MA			100% governmental purposes	
Ann Arbor	MI		100% tourism related		
Detroit	MI	100% tourism related	generally 100% tourism related	100% tourism related	
Grand Rapids	MI		100% tourism related	80% governmental purposes, 20% tourism related	
Romulus	MI	100% tourism related	100% tourism related		
Traverse City	MI	100% tourism related			
Biloxi	MS		55% governmental purposes, 45% tourism related		
Hattiesburg	MS		100% tourism related		
Jackson	MS				
Robinsonville	MS		100% tourism related		
Billings	MT				100% tourism related
Bozeman	MT				100% tourism related
Great Falls	MT				100% tourism related
Kearney	NE		50% governmental purposes, 50% tourism related		
Lincoln	NE		50% governmental purposes, 50% tourism related		
Omaha	NE			99% governmental purposes, 1% tourism related	
Niagara Falls	NY			20% governmental purposes, 80% tourism related	

City	State	Multi-County Lodging Tax % Use	County Lodging Tax % Use	City Lodging Tax % Use	Sub-City Lodging Tax % Use
Saratoga Springs	NY		5% governmental purposes, 95% tourism related	20% governmental purposes, 80% tourism related	
Charlotte	NC		100% tourism related		
Durham	NC		50% governmental purposes, 33% tourism related		
Raleigh	NC		100% tourism related		
Akron	OH		100% tourism related	100% governmental purposes	
Cincinnati	OH		100% tourism related	100% governmental purposes	
Cleveland	OH		100% tourism related	100% governmental purposes	
Columbus	OH		100% tourism related	71% governmental purposes, 29% tourism related	
Dayton	OH		100% tourism related	100% governmental purposes	
Sandusky	OH		100% tourism related	100% governmental purposes	
Toledo	OH		90% governmental purposes, 10% tourism related	100% governmental purposes	
Lawton	OK			100% tourism related	
Norman	OK			50% governmental purposes, 50% tourism related	
Oklahoma City	OK			100% tourism related	
Stillwater	OK			100% tourism related	
Tulsa	OK			66% governmental purposes, 34% tourism related	
Erie	PA		80% governmental purposes, 20% tourism related		

City	State	Multi-County Lodging Tax % Use	County Lodging Tax % Use	City Lodging Tax % Use	Sub-City Lodging Tax % Use
Harrisburg	PA	43% regional sports facility, 8% tourism related facilities, 4% tourism promotion, 20% discretionary distribution for tourism and promotional purposes, 20% TPA to market region, 5% to market city of Harrisburg			
Lancaster	PA		62% governmental purposes, 38% tourism related		
Philadelphia	PA		57% governmental purposes, 43% tourism related		
Austin	TX			100% tourism related	
Dallas	TX			100% tourism related	100% tourism related
Fort Worth	TX			100% tourism related	
Houston	TX		100% tourism related	100% tourism related	100% tourism related
San Antonio	TX		100% tourism related	100% tourism related	
Alexandria	VA			6.5% and $1 governmental purposes	
Arlington	VA		38% governmental purposes, 62% tourism related		
Richmond	VA			8% governmental purposes	
Virginia Beach	VA			8% governmental purposes	
Williamsburg	VA			5% governmental purposes	
Seattle	WA		100% tourism related	100% governmental purposes	
Spokane	WA		100% governmental purposes	45% governmental purposes, 55% tourism related	

City	State	Multi-County Lodging Tax % Use	County Lodging Tax % Use	City Lodging Tax % Use	Sub-City Lodging Tax % Use
Appleton	WI			5% governmental purposes, 95% tourism related	
Brookfield	WI			83% governmental purposes, 17% tourism related	
Green Bay	WI			10% governmental purposes, 90% tourism related	
Milwaukee	WI			100% tourism related	100% tourism related
Wisconsin Dells	WI			10% governmental purposes, 90% tourism related	

Additional Resources

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

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For more information about the American Hotel and Lodging Educational Foundation, please visit www.ahlef.org.

For more information about the International Society of Hotel Association Executives, please visit www.ishae.org.