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MEMORANDUM

DATE: January 24, 2003
FROM: Mandy Rafool
National Conference of State Legislatures
RE: State lodging taxes

The following table contains state lodging tax rates. Please keep in mind that these taxes are often levied in addition to sales taxes and local taxes.

Specific statewide taxes on lodging, by state

Alabama	4.0 %
Arizona	5.5
Arkansas	2.0
Connecticut	12.0
Delaware	8.0
DC	14.55
Hawaii	7.25
Idaho	2.0
Illinois	6.0
Maine	7.0
Massachusetts	5.7
Montana	4.0
Nebraska	1.0
New Hampshire	8.0
Oklahoma	0.1
Rhode Island	6.0
South Dakota	1.0
Texas	6.0
Vermont	9.0

Source, Commerce Clearing House, 2002

I hope this information helps. Feel free to call me at 303/364-7700 if you have any questions.

EXHIBIT Z Committee on Taxation

Date: 04/08/03 Page 1 of 8

STATE AND LOCAL ACCOMMODATION TAXES - 1998

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE LODGING TAX	COMBINED STATE TAXES ON LODGING	STATE USES FOR SPECIFIC LODGING TAXES	LOCAL GENERAL SALES TAX	LOCAL LODGING TAX	LOCAL USE OF LODGING REVENUES	COMBINED STATE AND LOCAL LODGING TAXES IN SELECT CITIES
Alabama	4%	4%*	4%	25% to tourism fund 75% to general fund	up to 4%	up to 5%	majority goes to local tourism offices	Mobile State: 4% Local sales: 1% Local lodging: 5% Total: 10%
* Lodging tax is in lieu of sales tax.								
Alaska *	none	none	None	n/a	up to 6%	up to 9%	local discretion	Anchorage Local lodging: 8% Total: 8%
* All accommodation taxes are local option.								
Arizona	5%	5.5%*	5.5%	general fund	up to 2.5%	up to 4.3%	local discretion	Phoenix State: 5.5% Local sales: .825% (includes 0.25% for stadium district) Local lodging: 4.3% Total: 10.625%
* Lodging tax is in lieu of sales tax.								
Arkansas	4.625%	2%	6.625%	state tourism promotion	up to 4%	up to 3%	local tourism promotion	Little Rock State: 6.625% Local sales: 1.5% Local lodging: 2% Total: 10.125%
California*	6%	none	None	n/a	up to 2.5%	no specified maximum	local discretion	Los Angeles Local lodging: 14% Total: 14%
* All accommodation taxes are local option.								
Colorado	3%	none	3%	n/a	up to 5%	no specified maximum	local discretion	Denver State: 3% Local lodging: 8% (3% goes to retire convention center bonds) Special districts: 0.8% Total: 11.8%
Connecticut	6%	12%*	12%	25% to regional tourism offices	none	none	n/a	Hartford State: 12% No local taxes Total: 12%
* Lodging tax is in lieu of sales tax.								
Delaware	none	8%	8%	1% to specific counties for tourism promotion	none	none	n/a	Wilmington State: 8% No local taxes Total: 8%
District of Columbia	5.75%	13%* plus \$1.50 per day	13% plus \$1.50 per day	convention center	same as state	same as state	same as state	Washington, D.C. State: 13% Lodging surcharge: \$1.50/day Total: 13% + \$1.50 / day
* Lodging tax is in lieu of sales tax.								

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STATE AND LOCAL ACCOMMODATION TAXES - 1998

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Florida	6%	none	6%	n/a	up to 1.5%	up to 6%	tourism and convention development	Miami State: 6% Local lodging: 6% (3% tourism development and 3% convention development) Indigent care tax: 0.5% Total: 12.5%
Georgia	4%	none	4%	n/a	up to 2%	up to 8%	local discretion	Atlanta State: 4% Local sales: 1% Transit district: 1% Local lodging: 8% Total: 14%
Hawaii	4.16%	7.25%	11.41%	for convention center fund, counties and general fund	none	none	n/a	Honolulu State: 11.41% No local taxes Total: 11.41%
Idaho	5%	2%	7%	tourism development	up to 2% (resorts only)	up to 2%	tourism promotion	Boise State: 7% Local lodging: 2% Auditorium district: 2% Total: 11%
Illinois	6.25%	6%*	6.2%	tourism promotion	up to 2% plus transit sales taxes	up to 5% (Chicago-up to 8%)	tourism promotion (non- home-rule communities)	Chicago State: 6.2% Local sales: 1.1% Metro Pier & Expo: 2.5% Chicago occupancy: 3% Stadium tax: 2.1% Total: 14.9%
* Lodging tax is in lieu of sales tax.								
Indiana	5%	none	5%	n/a	none	up to 6%	local discretion	Indianapolis State: 5% Local lodging: 5% Total: 10%
Iowa	5%	none	5%	n/a	up to 1%	up to 7%	local discretion	Des Moines State: 5% No local sales tax Local lodging: 7% Total: 12%
Kansas	4.9%	none	4.9%	n/a	up to 2%	up to 6%	tourism promotion	Wichita State: 4.9% Local sales tax: 1% Local lodging: 6% Total: 11.9%
Kentucky	6%	none	6%	n/a	none	up to 5%	tourism promotion and convention centers	Louisville State: 6% No local sales tax Local lodging: 5% Total: 11%

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Louisiana	4%	none	4% (2% on lodging in Orleans and Jefferson parishes)	4% state sales tax rate includes a .03% levy by the Louisiana Tourism Promotional District	up to 5%	up to 5.25%*	local discretion	New Orleans State: 2% Local sales: 3% Stadium Authority: 4% Exhibition Hall: 2% Total: 11% plus daily surcharge
* The New Orleans Exhibition Hall Authority imposes an additional surcharge. The rate varies from \$0.50 to \$2 per night according to the number of rooms in the facility.								
Maine	5.5%	7%*	7%	general fund	none	none	n/a	Portland State: 7% No local taxes Total: 7%
* Lodging tax is in lieu of sales tax.								
Maryland	5%	none	5%	n/a	none	up to 8%	general fund	Baltimore State: 5% Local lodging: 7% Total: 12%
Massachusetts	5%	5.7%*	5.7%	35% to tourism fund for local tourism councils, international tourism and the state convention center	none	up to 4%	local discretion	Boston State: 5.7% Local lodging: 4% Total: 9.7%
* Lodging tax is in lieu of sales tax.								
Michigan	6%	none	6%	n/a	none	up to 5% (additional taxes imposed in Detroit)	tourism promotion	Detroit State: 6% Local lodging assessment: 2% Stadium tax: 1% Convention facility tax: 6%* Total: 15%
* Convention facility tax (Detroit, rate varies from 3% to 6% according to room size, outside Detroit in Wayne, Oakland and Macomb counties, rates range from 1.5% to 3%; facilities with less than 81 rooms are exempt)								
Minnesota	6.5%	none	6.5%	n/a	up to 1%	up to 6%*	tourism promotion	Minneapolis State: 6.5% Local sales tax: 0.5% Entertainment tax: 3% Local lodging: 2% Total: 12%
* The 2% transient lodging tax in Minneapolis applies to facilities with more than 50 rooms.								
Mississippi	7%	none	7%	n/a	none	up to 3%	tourism promotion	Jackson State: 7% Local lodging: 1% plus \$0.75/night Total: 8% plus \$0.75/night
Missouri	4.225%	none	4.225%	n/a	up to 3.75%	up to 5.5%	construction, maintenance or operation of convention and tourism facilities	St. Louis State: 4.225% Convention/sports: 3.5% Local sales tax: 2.625% Local lodging: 3.75% Total: 14.1%

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Montana	none	4%	4%	lodging tax revenues divided among the following: State Parks, Department of Revenue, University System, Historical Society and the Department of Commerce	none	up to 3% in designated resort communities (5 qualify)*	local discretion	Bozeman State: 4% No local taxes Total: 4%
* The five resort communities are West Yellowstone, Whitefish, Virginia City, St. Regis and Big Sky.								
Nebraska	5%	1%	6%	state visitors promotion cash fund	up to 1.5%	up to 4%	visitor promotion and visitor attractions	Omaha State: 6% Local sales: 1% Local lodging: 4% Total: 11%
Nevada *	6.5%, 6.75% or 7%**	none	none	n/a	up to 0.5%	up to 6%	local discretion	Las Vegas Local lodging: 6% Other local tax: 2% Total: 8%
* All accommodation taxes are local option.								
** State sales tax varies by county.								
New Hampshire	none	8%	8%	general fund	none	none	n/a	Manchester State: 8% No local taxes Total: 8%
New Jersey	6%	none	6%*	n/a	none	up to 6% (9% in Atlantic City and 8% in Cape May)	tourism development (Cape May County only)	Atlantic City State: 4% Local luxury tax: 9% Total: 13%
* When combined with the luxury tax, the state rate is limited to 4% for a combined maximum rate of 13%.								
New Mexico	5%	none	5%	n/a	up to 1.9375%	up to 5%	tourism promotion	Santa Fe State: 5% Local sales: 1.25% Local lodging: 4% Total: 10.25%
New York	4%	none	4%	n/a	up to 4.25%	up to 7%	local discretion	New York State: 4% Local sales: 4.25% Local lodging: 5% plus \$2/day Total: 13.25% plus \$2/day
* New York City imposes a lodging surcharge of \$2/day on rooms that cost more than \$40.								
North Carolina	4%	none	4%	n/a	up to 2.5%	up to 6%	local discretion	Charlotte State: 4% Local sales: 2.5% Local lodging: 6% Total: 12.5%
North Dakota	5%	none	5%	n/a	up to 1.75%	up to 3%	local discretion	Fargo State: 5% Local sales: 1% Local lodging: 3% Total: 9%

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STATE AND LOCAL ACCOMMODATION TAXES - 1998

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Ohio	5%	none	5%	n/a	up to 2%	up to 10%	1/3 to 1/2 is earmarked in some areas to local convention bureau	Cleveland State: 5% Local sales: 2% Local lodging: 6% Cultural facility: 1.5% Total: 14.5% Tulsa State: 4.6% Local sales: 3.5% Local lodging: 5% Total: 13.1%
Oklahoma	4.5%	0.1%	4.6%	state's tourism advertising campaign	up to 4%	up to 5%	usually tourism promotion or economic development	Portland State: none Local lodging: 9% Total: 9%
Oregon *	none	none	none	n/a	none	up to 9.5%	usually some is allocated to travel and tourism	
* All accommodation taxes are local option.								
Pennsylvania	6%	none	6%	n/a	1% (Philadelphia and Allegheny County only)	up to 5% (6% in Philadelphia)	tourism and convention centers	Philadelphia State: 6% Local sales: 1% Local lodging: 6% Total: 13% San Juan State: 9% or 11% Total: 9% or 11% Providence State: 12% No local taxes Total: 12% Charleston State: 7% Local sales: 1% Total: 8%
Puerto Rico	none	9% or 11% if hotel has casino	9% or 11%		none	none	n/a	
Rhode Island	7%	5%	12%	47% of room taxes go to six regional tourism organizations	None	none	n/a	
South Carolina	5%	7.9%	7%	n/a	up to 1%	up to 3%	local discretion	
* Lodging tax is in lieu of sales tax.								
South Dakota	4%	1%	5%	tourism promotion fund	up to 2%	up to 1%	tourism purposes	Sioux Falls State: 5% Local sales: 2% Local lodging: 1% Visitor assessment: 1% Total: 9% Nashville State: 6% Local sales: 2.25% Local lodging: 4% Total: 12.25% Dallas State: 6% Local sales: n/a Local lodging: 9% Total: 15%
Tennessee	6%	none	6%	n/a	up to 2.75%	up to 5%	general fund	
Texas	6.25%	6%*	6%	.005 percent to the Texas Department of Commerce for marketing state	up to 2% (includes special districts)	up to 9%**	tourism promotion, convention centers, sports stadiums and historic preservation	

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Utah	4.75%	none	4.75%	n/a	up to 3.35%* (includes special districts)	up to 4%**	up to 1/3 for infrastructure; the rest for tourism promotion	Salt Lake City State: 4.75% Municipal room tax: 1% Local sales: 1.25% Local lodging: 3.5%*** Total: 10.5%
Vermont	5%	9%*	9%	general fund	1% (not all localities qualify)	1% (only a few localities qualify)	general fund	Burlington State: 9% Local lodging: 1% Total: 10%
Virginia	3.5	none	3.5	n/a	up to 1%	up to 6%	general fund	Norfolk State: 3.5% Local sales: 1% Local lodging: 6% Total: 10.5%
Washington	6.5%	none	6.5%	n/a	up to 2.1% (includes transportation district)	up to 7%	tourism promotion, convention and visitors centers	Seattle State: 6.5% Local sales: 2.1% Local lodging: 7% Total: 15.6%
West Virginia	6%	none	6%	n/a	none	up to 3%	lodging revenue goes to the counties where 50% is dedicated to convention and visitors bureaus and 50% to parks and recreation	Charleston State: 6% Local lodging: 3% Total: 9%
Wisconsin	5%	none	5%	n/a	up to 0.6% (includes stadium tax of 0.1% in 5 counties)	up to 8%	70% for tourism promotion	Milwaukee State: 5% Local sales: 0.6% Local lodging: 8% Exposition district: 1% Total: 14.6%
Wyoming	4%	none	4%	n/a	up to 2%	up to 4%	90% for tourism promotion	Cheyenne State: 4% Local sales: 2% Local lodging: 2% Total: 8%

* Lodging tax is in lieu of sales tax.
** Local lodging tax is normally not in addition to local sales tax (Houston/Harris County is an exception).

Utah

* Includes resort community tax of up to 1% imposed on sales in communities where transient room capacity equals or exceeds permanent resident population.

** Includes municipal room tax levied in four communities.

*** Includes Tourism, Recreation, Cultural and Convention Facilities Tax of 0.5% on lodging.

Vermont

* Lodging tax is in lieu of sales tax.

Virginia

Washington

West Virginia

Wisconsin

Wyoming

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Room Tax Rates for Various Cities in the United States

State	City	Room Tax	State	City	Room Tax
Arizona	Phoenix	12.07%	Montana	Helena	14%
				Big Sky	17%
California	Los Angeles	14%	Nevada	Las Vegas	10%
	Sacramento	12%		Reno	15%
	San Francisco	14%			
	San Jose	10%			
Colorado	Denver	13.45%	New York	New York	13.25%
Florida	Ft. Lauderdale	11%	North Carolina	Charlotte	13%
	Miami	12.50%			
	Orlando	11%			
Georgia	Atlanta	14%	Ohio	Cleveland	12.50%
				Cincinnati	12%
Hawaii	Honolulu	13.42%	Oklahoma	Oklahoma City	10.38%
Idaho	Boise	11%	Oregon	Portland	13%
Illinois	Chicago	12.90%	Pennsylvania	Philadelphia	14%
Indiana	Indianapolis		South Carolina	Charleston	12%
Louisiana	New Orleans	13% plus prorated occupancy tax	Tennessee	Nashville	12.25%
Kentucky	Louisville	13.95%	Texas	Dallas	15%
				Houston	17%
Maryland	Baltimore	13%	Utah	Salt Lake City	11.10%
Massachusetts	Boston	12.45%	Virginia	Arlington	9.75%
Minnesota	Minneapolis	13%	Washington	Seattle	15.60%
Missouri	Kansas City	13.225	Wisconsin	Milwaukee	11%
	St. Louis	14.866			

Compiled by Research Division, Legislative Counsel Bureau
Telephone survey of Major Hotels, September 10, 2002

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