2025 U.S. Travel Association Civitas Tax Study

LODGING LEVIES & RATES

CIVITAS
PARTNERSHIPS • PROGRESS • PROSPERITY

July 2025

U.S. TRAVEL ASSOCIATION

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01 KEY FINDINGS

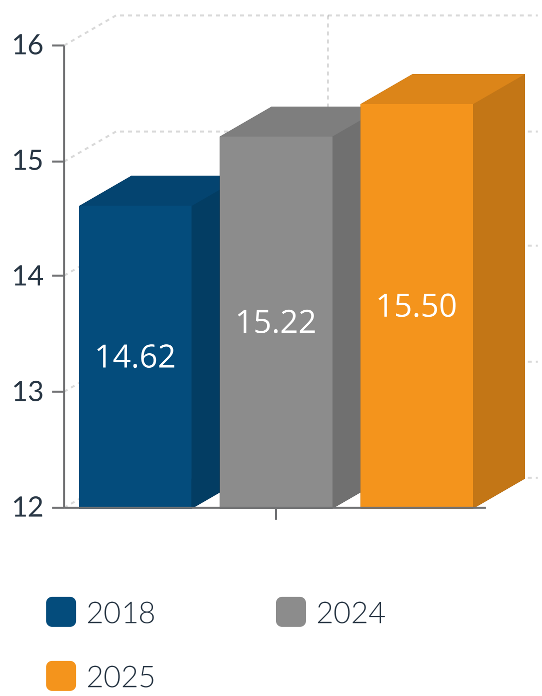
In the past year, U.S. destinations have experienced steady increases in tax and assessment rates. These rate increases are occurring more frequently at the city and county level than at the state level. Approximately half of the rate increases were dedicated back to the destination industry.

Since the 2024 study, overall lodging levy rates throughout the nation have risen, and continue to exceed 15% on average. The steady growth in these rates demonstrates a continued appetite among local governments for a variety of local services, including destination marketing, infrastructure, housing, and public safety. The average tax rate for all destinations is growing faster than the average tax rate for larger destinations.

KEY FINDINGS INCLUDE:

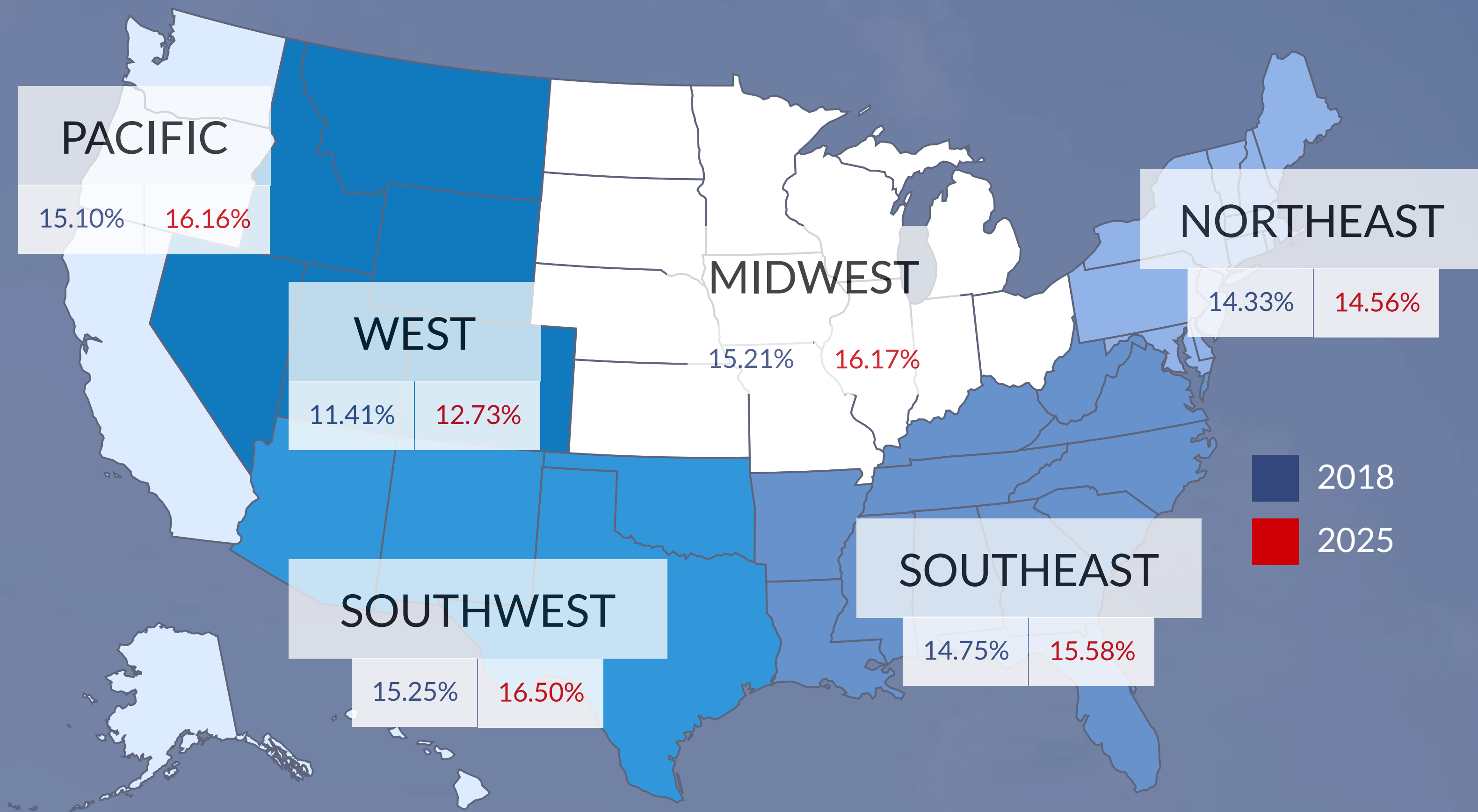
- Of the destinations studied, there were 25 total rate changes in 24 destinations. All of these changes were new or increased taxes.
- The average rate increase was 7.9%.
- Twenty-two changes were at the city or county level, with only one change at the state level affecting three destinations.
- Approximately 52% of the rate increases were fully or partially dedicated to the industry.
- The average rate among all 100 destinations is growing 38% faster than the average rates for larger destinations.

AVERAGE LODGING RATES



Lodging Levies by Region

2018 - 2025



Total Rates

- West - 12.73%
- Northeast - 14.56%
- Southeast - 15.58%
- Pacific - 16.16%
- Midwest - 16.17%
- Southwest - 16.50%

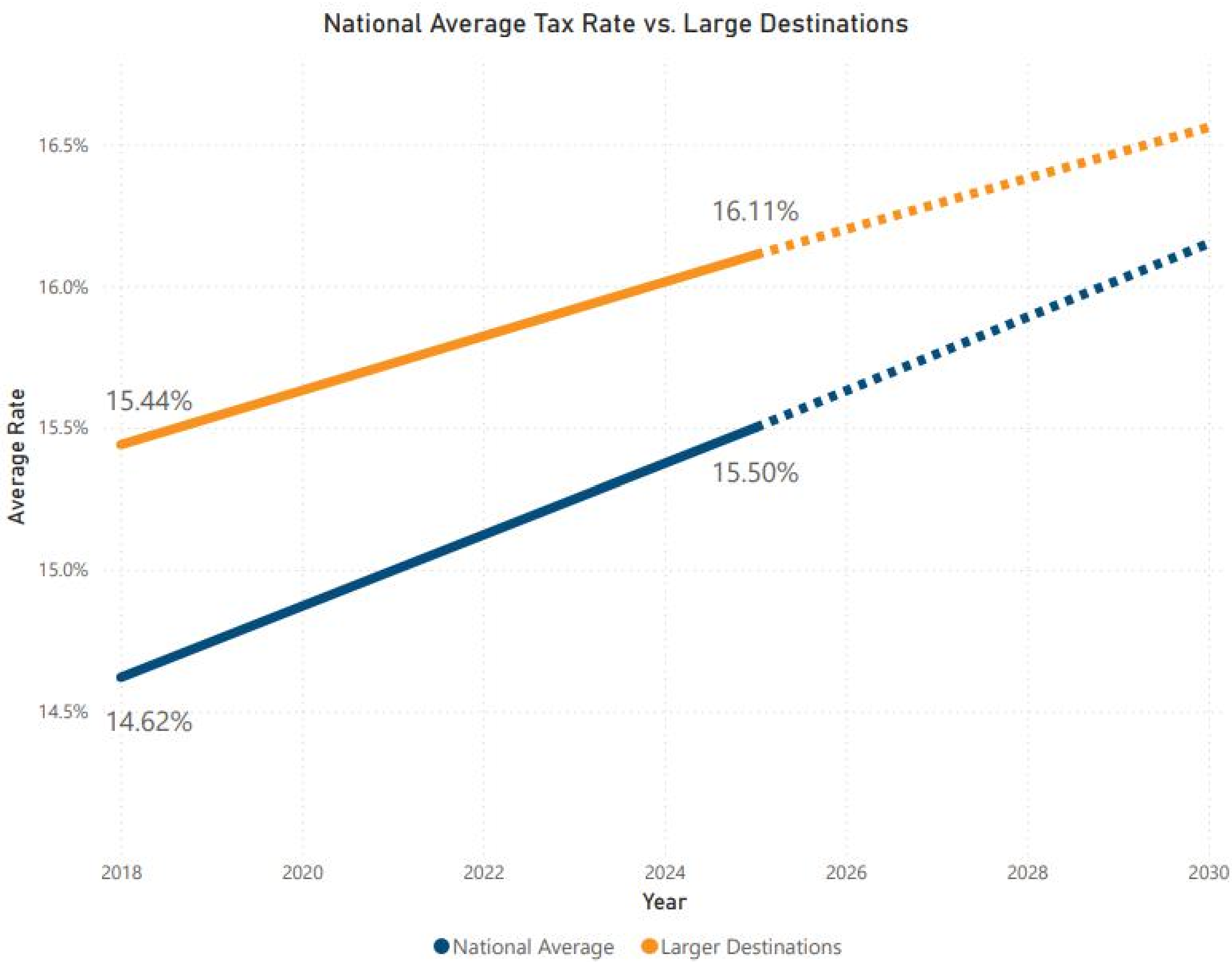
Rate Changes

- West - 1.32%
- Southwest - 1.25%
- Pacific - 1.06%
- Midwest - 0.96%
- Southeast - 0.83%
- Northeast - 0.23%

FINDING 1: Taxes Rising Slower in Larger Destinations

Between 2024 and 2025, twenty-four of one hundred destinations in the study had changes to their tax and assessment rates. These increases raised the total average tax rate from 15.22% in 2024, to 15.5% in 2025. Tax rates for larger destinations in the study, those with populations over 350,000, rose at a slower rate than the smaller destinations.

Rate increases have been on a relatively slow but consistent climb. The total average tax rate from the 2018 U.S. Travel Study was 14.62%. If this trend continues, we can expect to see national average rates rise quicker than rates in larger destinations, steadily closing the gap.



FINDING 2: Most Tax Changes Occurred at the Local Level

In a majority of the destinations with new or increased taxes and assessments, these changes occurred at either the county or city level. Just one change in rates occurred at the state level, with Louisiana increasing its state-wide sales tax rate.

There are several reasons for the study’s finding of heightened tax activity at the local level:

1. There are a greater number of taxes on lodging at the local level than the state level (In fact, several states have no general government-support state-wide taxes on lodging, including California, Nevada, Oregon, and Alaska);
2. When state leaders levy a statewide tax on lodging, they may be levying a charge on their constituents traveling within their state. Local levies are generally levied on non-constituent payors;
3. While the specific politics vary from state to state, state leaders generally have a greater philosophical opposition to taxes; and
4. To the extent that lodging tax revenue is committed back to the tourism industry, lodging businesses have a closer connection to the benefits from their local marketing and sales efforts than to statewide branding and awareness efforts.

Throughout the destinations in the study, **a majority of lodging taxes are levied at a city or county level, 73%,** with just 27% of lodging taxes levied at a state level.

Only one state, California, has a statewide district assessing tourism businesses to support the state travel office. The State of Washington Tourism, working with hospitality leaders statewide, successfully passed SB 5492 in 2025 establishing the framework for the future creation of a statewide industry assessment to support the state travel office.

We expect more states follow suit in the next several years. The economic case for statewide tourism promotion has strengthened as states recognize the substantial revenue potential from coordinated destination marketing, and the consistency enabled by centralizing state-wide marketing under one roof.

Additionally, as the competitive landscape among states for tourism dollars has intensified, state-wide tourism assessments provide a much-needed source of destination marketing revenue that is funded by the tourism businesses themselves, rather than a general tax on the state's population.

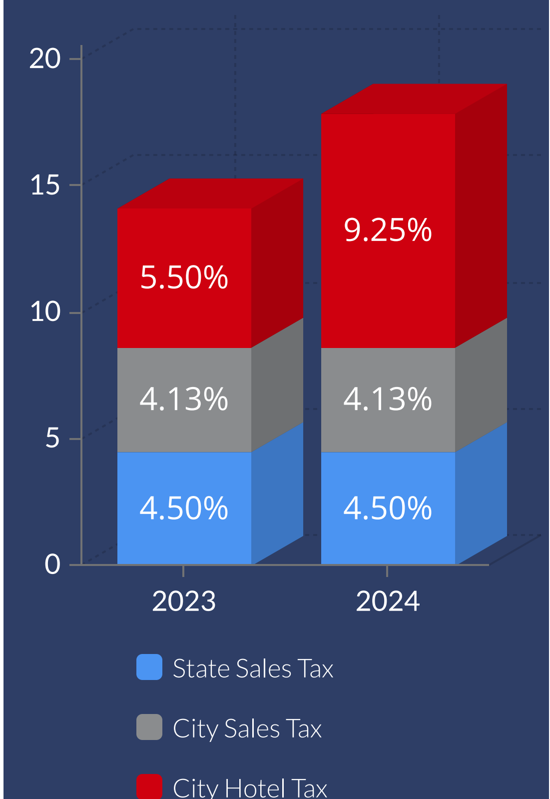
As Washington explores the implementation of its assessment and California's model continues to demonstrate results, other states will likely face growing pressure to establish similar mechanisms.

Case Study: Oklahoma City, OK

EX

In 2024, voters in Oklahoma City, OK approved an increase in the city's hotel tax from 5.50% to 9.25%.

This increase, notable in a political environment not typically amenable to tax increases, will provide a much-needed boost to the city's tourism marketing efforts, as well as funding the local fairgrounds and convention center.

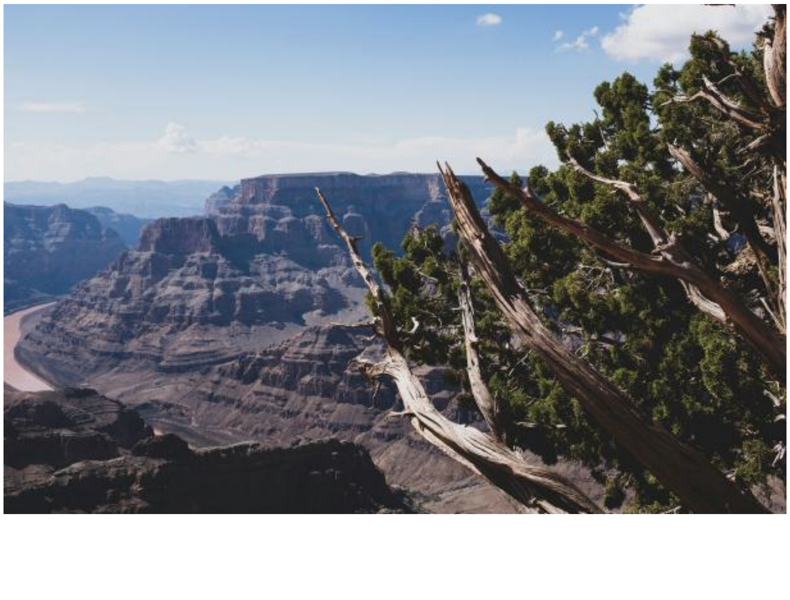


FINDING 3: Tax Revenues from Tax Increases were Dedicated to the Tourism Industry at an Accelerated Rate

The new and increased taxes and assessments in this study show a substantial portion of their revenue dedicated back to the industry.

Of the 25 total new and increased taxes in 24 destinations, 13, or 52%, provide specific dedications back to tourism marketing or other related expenditures. These industry allocations are significant, as only 27% of the total number of taxes and assessments in the study provide funding for tourism-related purposes, with the remainder going to General Funds or funding for other purposes, such as infrastructure, housing, or public safety.

The fact that these new and increased taxes and assessments have dedications to the industry at a higher rate suggests that policymakers are seeking to link new revenue sources to the programs the taxes support. This finding is consistent with findings from our previous U.S. Travel Tax Study that recognized a trend of dedicating a smaller percentage of new tax revenue to a General Fund instead of a dedicated fund or purpose.



By dedicating some or all of the revenue from these increases to the industry, policymakers recognize the virtuous circle that is created when an industry levy is dedicated to growing the industry. The more growth that is created, the more revenue that is generated. This investment creates success for the industry and helps support needed government programs for the community.

02 METHODOLOGY

RATES

To determine the charges levied on lodging, online hotel listings were examined. State and local statutes were reviewed to identify and confirm the applicable charges. In jurisdictions where hotel listings did not specify charges, the total charge was used as a starting point to determine the applicable taxes. Once the total rate was determined, statutes at the state, county, and city level were examined to identify each applicable charge. In some jurisdictions, rates vary by geography, size of lodging property or type of lodging property. In these circumstances, the highest rate figure was included in charts and comparisons. Some jurisdictions levy a tax on tax assessment revenue. In these cases, the total tax rate figure will appear to be slightly higher than the addition of all of the tax rates but will reflect the actual rate paid by the guest.

The 2018 study initially utilized an average daily room rate (ADR) of $100 when converting dollar-based rates to percentages, establishing a direct 1:1 ratio for this conversion. However, acknowledging the limitations of this approach, the authors of the current study used the national ADR rates for a more comprehensive and accurate representation of ADRs across diverse destinations. Thus, for uniform and precise comparisons, the authors revisited the 2018 total lodging charge data and applied the 2018 ADR rate of $129.83 to convert fixed dollar charges to percentages. Applying the same methodology, this report uses the 2024 ADR of $162.63 for the conversion in this analysis.

However, it is important to note that the total lodging charges calculated using the national ADR are used solely for the statistical analysis portion of the study and their values can be found on Appendix II. On the individual destination pages, the total lodging charge percentages and the respective dollar amounts are separately presented, ensuring a detailed and comprehensive overview for readers.

AUTHORS

Civitas is the recognized thought leader in identifying and establishing long-term funding solutions. Stable tourism funding is vital to the success of local and state DMOs and the tourism industry in which they serve. With almost 30 years of experience, Civitas provides expertise in all aspects of tourism funding strategies, including dedicated tax revenues, setting up membership structures, and the formation of tourism improvement districts. Authors of this report include Civitas staff and interns.

The authors revisited the 2018 total lodging charge data and applied the 2018 ADR rate of $129.83 to convert fixed dollar charges to percentages. **Applying the same methodology, this report uses the 2024 ADR of $162.63 for the conversion in this analysis.**

LODGING/BED TAX

Lodging tax is only applicable to hotel stays; it does not apply to goods, transactions, or other types of services. It goes by different names, including:

- **transient occupancy tax**
- **bed tax**
- **room tax**
- **hotel-motel tax**
- **transient accommodations tax**
- **lodgers tax**
- **tourist development tax**
- **hotel occupancy tax**

Texas refers to its bed tax as a **"hotel occupancy tax,"** while Indiana refers to its bed tax as the **"innkeeper's tax."**

In many jurisdictions, the lodging tax was adopted to finance endeavors related to the tourism industry. In Florida, state law requires that all revenues from each county's bed tax be used to fund purposes within the industries of travel or professional sports. In other states, there are no restrictions on the purposes for which the lodging tax is used.

Lodging taxes can be implemented at the state, county, or city level and are most commonly levied at the city level. Guests in Syracuse, New York, pay Onondaga County's 7% Room Occupancy Tax, while guests in Des Moines, Iowa, pay the city's 7% Hotel and Motel Tax. In certain jurisdictions, guests will pay both a county and city bed tax. For example, in Huntsville, Alabama, a guest pays a county lodging tax of 1% and a city lodging tax of 9% plus an additional $2.00 per night tax. In other cases, counties impose a lodging tax that is applicable only to the unincorporated area, not to cities within the county. This structure exists in California, where a guest in Los Angeles pays the city's 14% tax but does not pay the county's 12% tax.

States vary in implementing lodging taxes; state legislation often determines which jurisdictions have the authority to levy this tax. In Kentucky, the state's 1% Transient Room Tax is levied on top of a larger local bed tax. In contrast, Connecticut imposes a 15% Room Occupancy Tax and forbids localities from imposing additional bed taxes. Georgia uses an entirely different approach, with a statewide excise tax of $5.00 per night to fund transportation.

SALES TAX

Sales tax is applicable to the sale of nearly all goods and services within the local jurisdiction (many jurisdictions contain an exception for groceries and other necessities); only Oregon, Montana, Delaware, and New Hampshire do not have a sales tax of any kind; Alaska does not have a state sales tax but allows local jurisdictions to impose one. Sales taxes can be implemented at the state, county, or city level.

Many jurisdictions exempt lodging stays from the sales tax; these jurisdictions generally impose a lodging tax in lieu of the sales tax. Both Texas and California have a state sales tax, but neither impose it on hotel stays.

The primary disposition of sales tax revenue is to the levying jurisdiction's general fund, which is most often used for municipal services such as police and fire, education, and government administration.

TOURISM IMPROVEMENT DISTRICT ASSESSMENT

Tourism Improvement Districts ("TIDs"), also known as Tourism Business Improvement Districts, Tourism Marketing Districts, or other similar terms, are special districts that use assessment or fee revenue from hotel stays to fund tourism promotion. Unlike bed taxes, TID funds cannot be diverted to government programs.

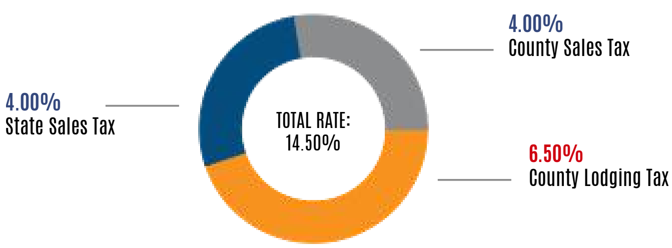
Common uses of revenue include tourism marketing campaigns and incentives for convention business. TID assessments may be levied by a percentage of the room charge or a fixed rate per occupied room per night.

Major destinations such as Los Angeles, Dallas, and Boston have implemented TIDs.

APPENDIX I - 2025 RATE UPDATES

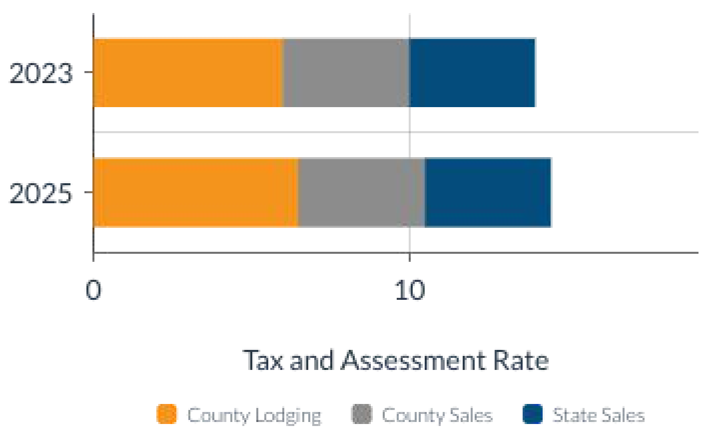
Albany, NY: 14.50%

2025 Rate Breakdown



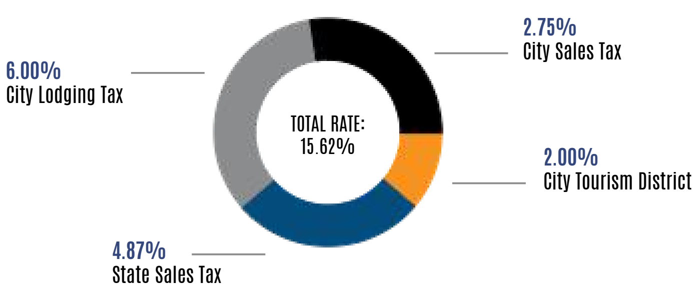
Notes: County Lodging Tax rose from 6.0% to 6.5% effective December 2024.

Rate Changes - 2024 - 2025



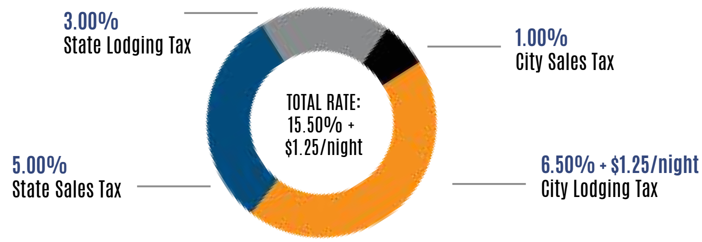
Albuquerque, NM: 15.62%

2025 Rate Breakdown



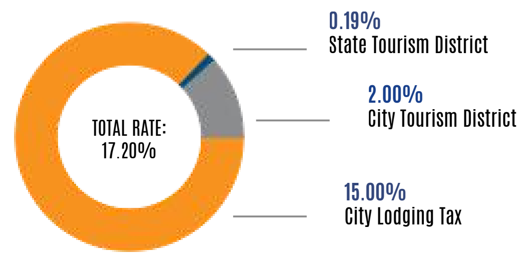
Alexandria, VA: 15.50% + $1.25/night

2025 Rate Breakdown



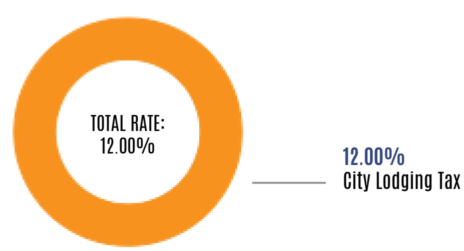
Anaheim, CA: 17.20%

2025 Rate Breakdown



Anchorage, AK: 12.00%

2025 Rate Breakdown



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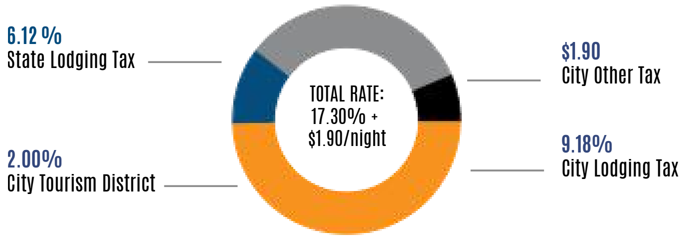
Arlington, TX: 17.30% + $1.90/night

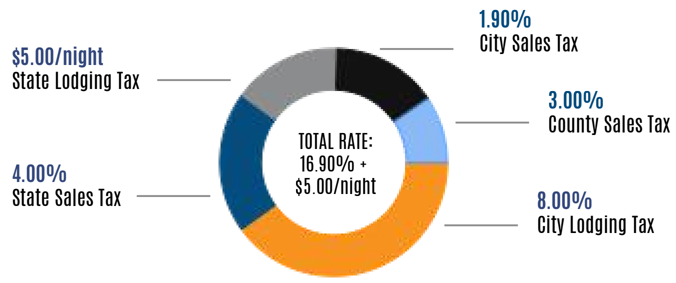
2025 Rate Breakdown



Notes: State and City Lodging Tax are levied on City Tourism District assessment, increasing effective rate from 6.00% and 9.00% to 6.12% and 9.18%.

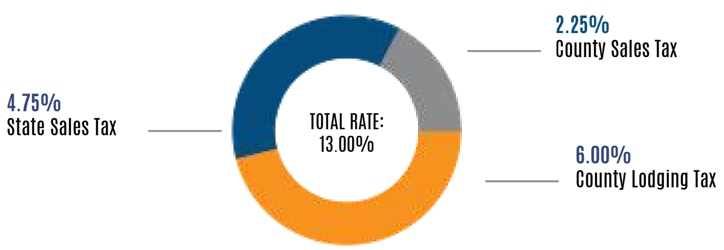
Atlanta, GA: 16.90% + $5.00/night

2025 Rate Breakdown



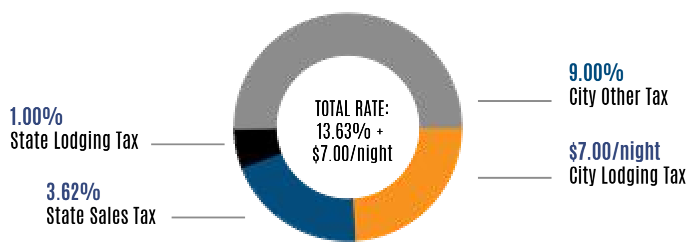
Asheville, NC: 13.00%

2025 Rate Breakdown



Atlantic City, NJ: 13.63% + $7.00/night

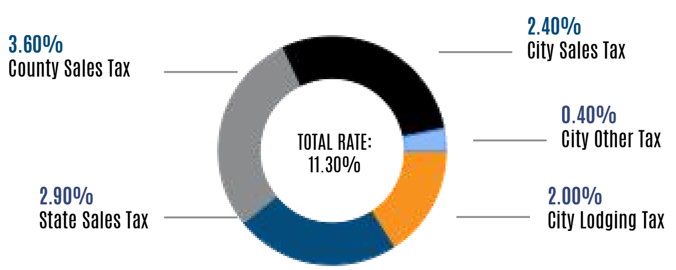
2025 Rate Breakdown



Notes: City Lodging Tax comprises a Tourism Promotion Fee of $1-$2 per day, a $2 per day charge Casino Hotel Room Occupancy Surcharge, and a $3 per day Casino Room Fee.

Aspen, CO: 11.30%

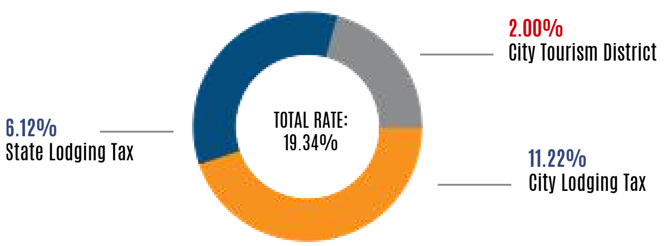
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

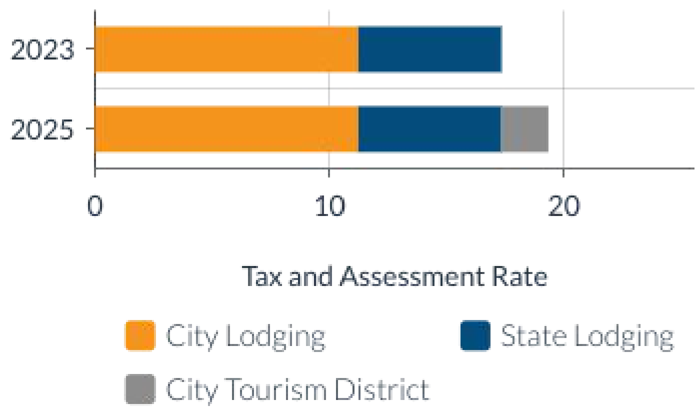
Austin, TX: 19.34%

2025 Rate Breakdown



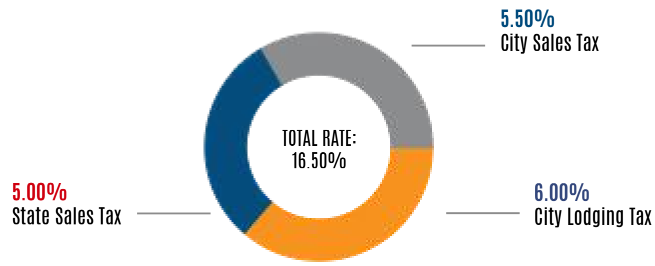
Notes: State Lodging Tax is levied on City Tourism District assessment, increasing effective rate from 6.00% to 6.12%. The Austin Tourism Public Improvement District was formed effective January 2025, imposing a 2.00% assessment on lodging stays.

Rate Changes - 2024 - 2025



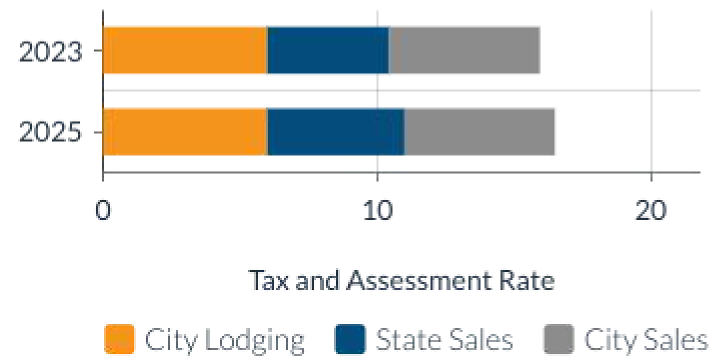
Baton Rouge, LA: 16.50%

2025 Rate Breakdown



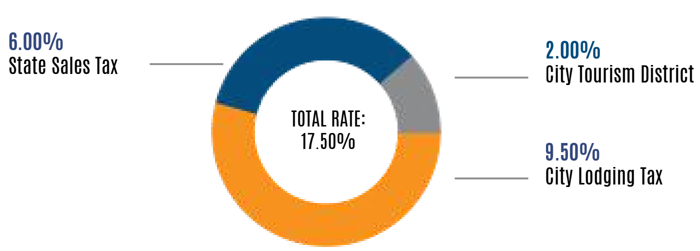
Notes: City Lodging Tax includes either a 2.00% Raising Cane's River Center tax or 2.00% Baton Rouge North Economic Development District tax, depending on location. State Sales Tax rose from 445% to 5.0% effective January 2025.

Rate Changes - 2024 - 2025



Baltimore, MD: 17.50%

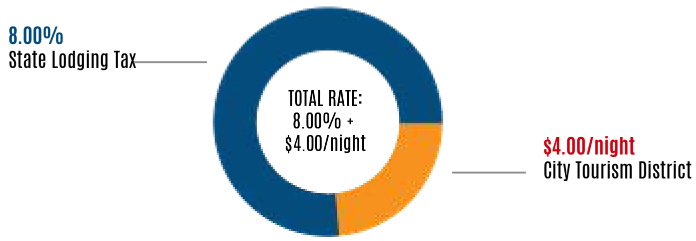
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

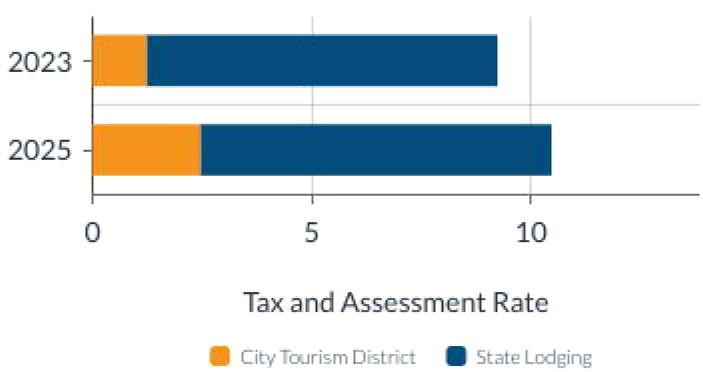
Billings, MT: 8.00% + $4.00/night

2025 Rate Breakdown



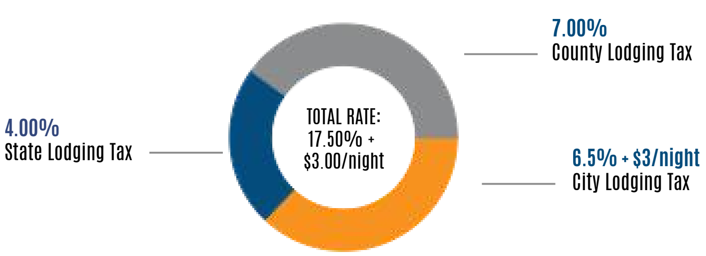
Notes: City Tourism District assessment rose from $2/night to $4/night effective January 2025.

Rate Changes - 2024 - 2025



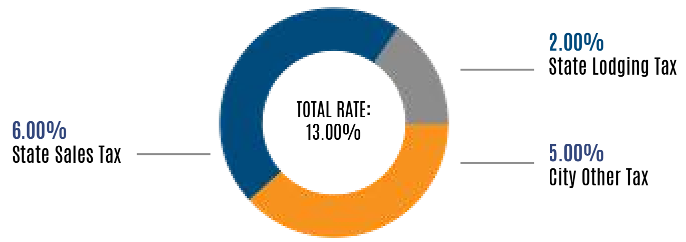
Birmingham, AL: 17.50% + $3.00/night

2025 Rate Breakdown



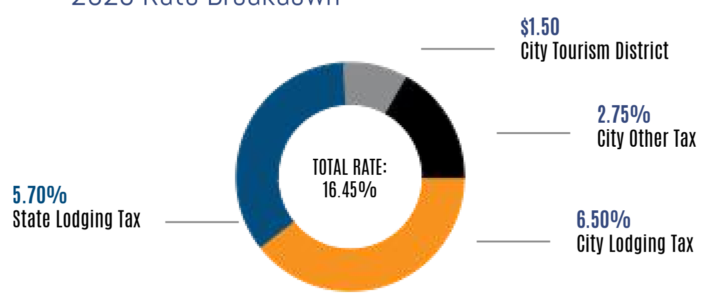
Boise, ID: 13.00%

2025 Rate Breakdown



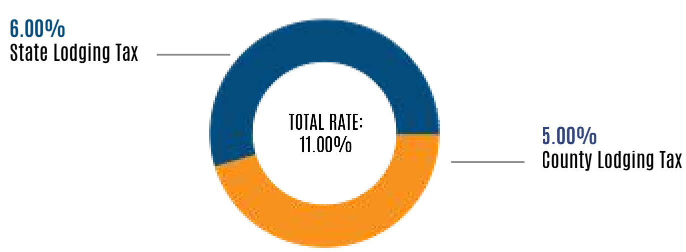
Boston, MA: 16.45%

2025 Rate Breakdown



Bucks County, PA: 11.00%

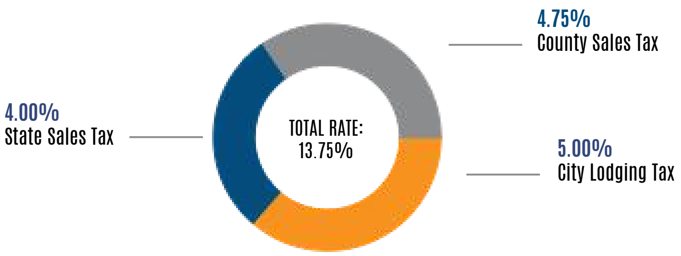
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

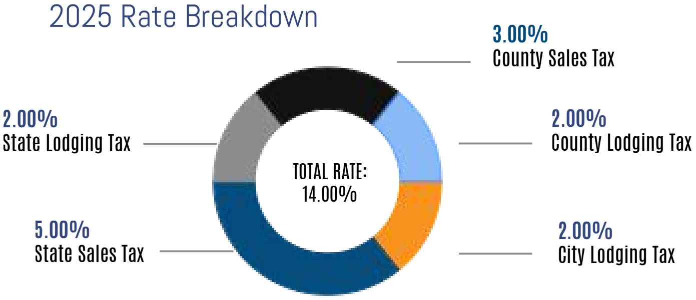
Buffalo, NY: 13.75%

2025 Rate Breakdown



Charleston, SC: 14.00%

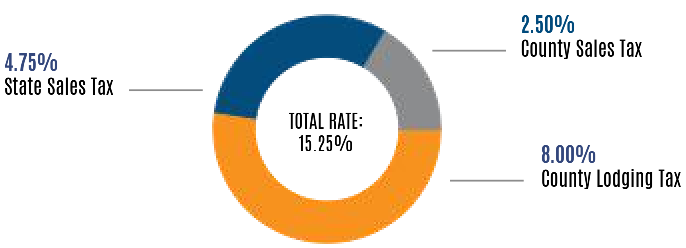
2025 Rate Breakdown



Notes: County Sales Tax includes 1.00% Charleston County Local Option Sales Tax, 1.00% Transportation Tax, and 1.00% Capital Improvement Tax.

Charlotte, NC: 15.25%

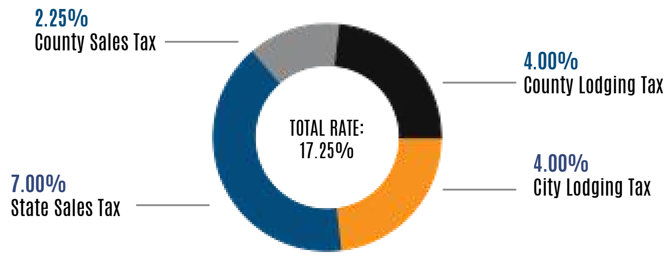
2025 Rate Breakdown



Notes: County Sales Tax Includes 1.00% and three 0.5% local government sales taxes.

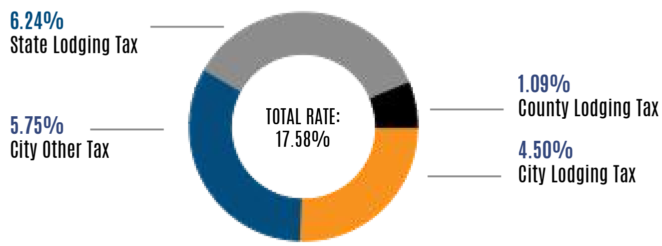
Chattanooga, TN: 17.25%

2025 Rate Breakdown



Chicago, IL: 17.58%

2025 Rate Breakdown

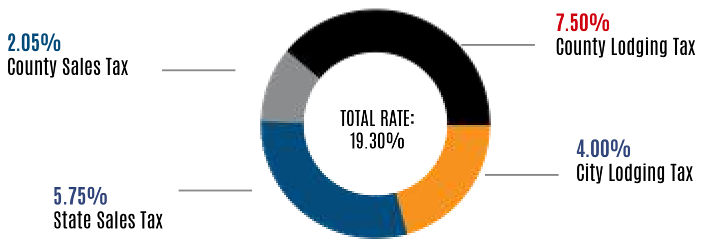


Notes: City Other Tax includes the Illinois Sports Facilities Commission (ISFA) Tax, Chicago Municipal Tax (CMT), and Metropolitan Pier and Exposition Authority (MPEA) Tax. Some Illinois taxes are subject to other taxes, increasing the effective tax rate.

APPENDIX I - 2025 RATE UPDATES

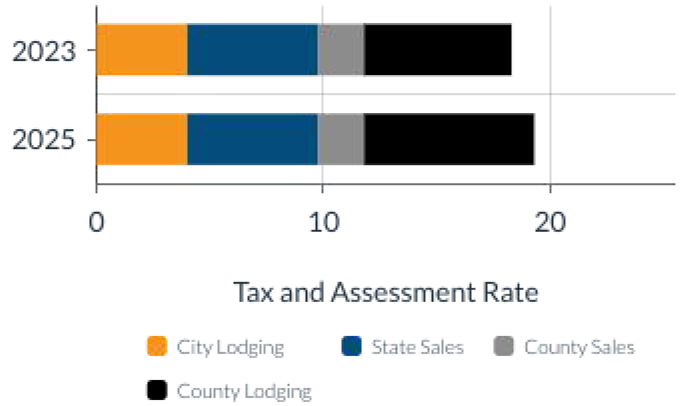
Cincinnati, OH: 19.30%

2025 Rate Breakdown



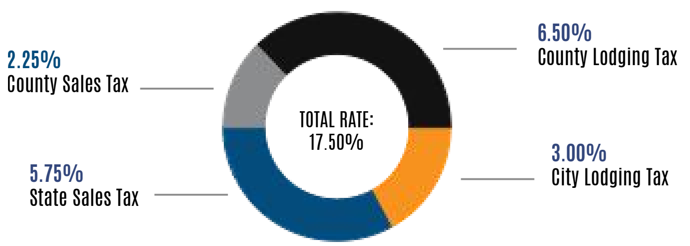
Notes: County Sales Tax includes the Hamilton County Sales Tax and Regional Transit Tax. County Lodging Tax increased by 1.0% in December 2023.

Rate Changes - 2024 - 2025



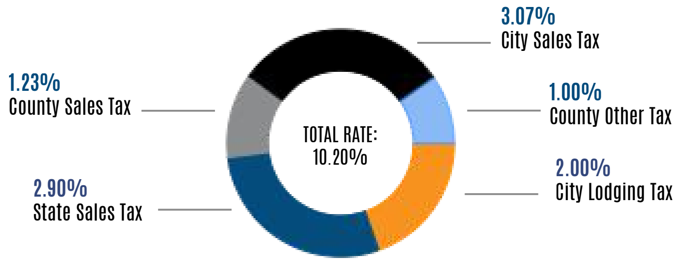
Cleveland, OH: 17.50%

2025 Rate Breakdown



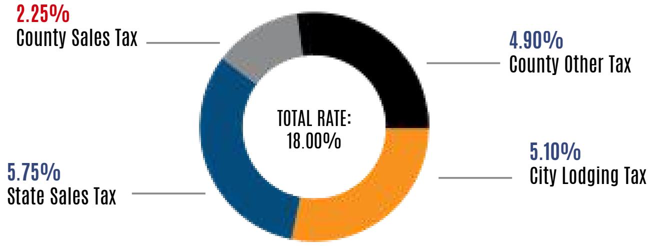
Colorado Springs, CO: 10.20%

2025 Rate Breakdown



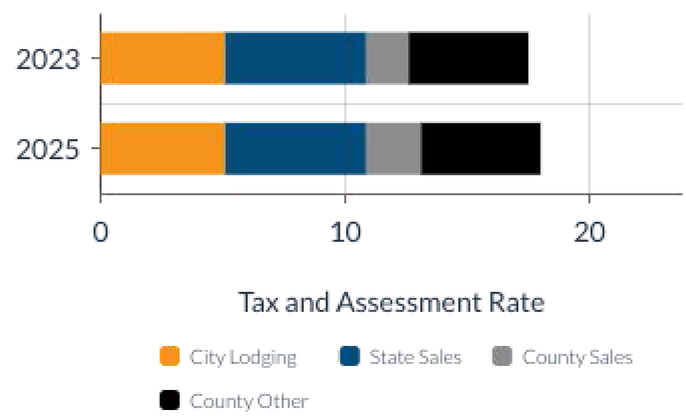
Columbus, OH: 18.00%

2025 Rate Breakdown



Notes: Franklin County Sales Tax includes 1.25% County Sales and 1.0% Central Ohio Transit Authority (COTA) Tax. COTA tax increased from 0.5% to 1.0% effective April 2025.

Rate Changes - 2024 - 2025



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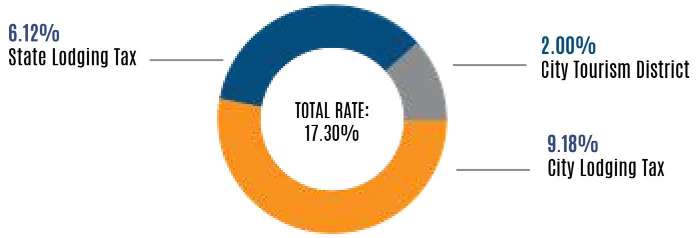
Dallas, TX: 17.30%

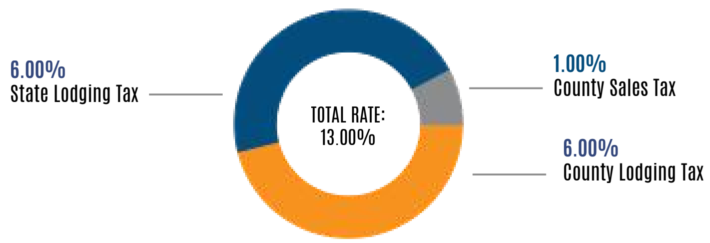
2025 Rate Breakdown



Notes: State and City Lodging Tax is levied on City Tourism District assessment, increasing effective rate from 6.00% and 9.00% to 6.12% and 9.18%.

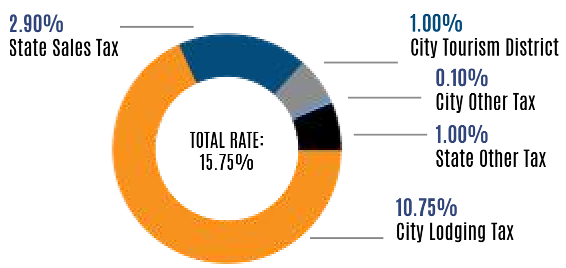
Destin-Fort Walton Beach: 13.00%

2025 Rate Breakdown



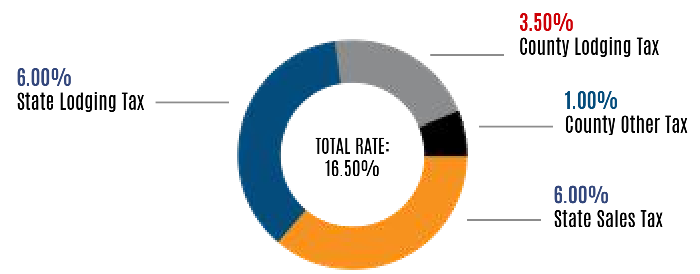
Denver, CO: 15.75%

2025 Rate Breakdown



Detroit, MI: 16.50%

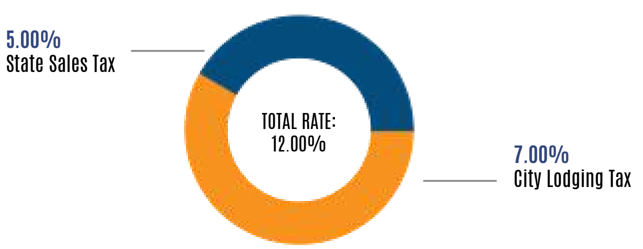
2025 Rate Breakdown



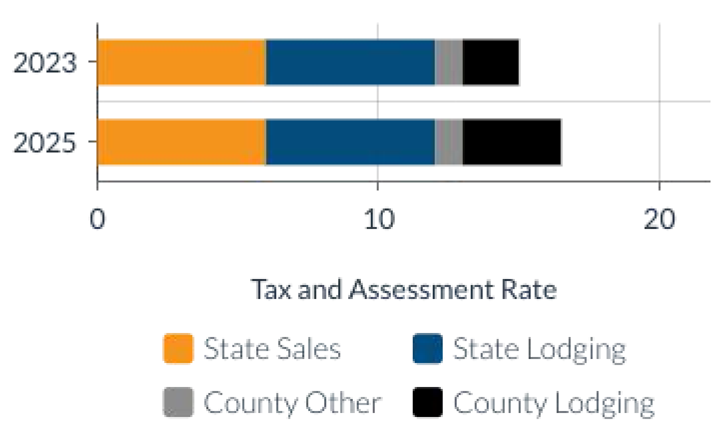
Notes: County Lodging Tax rose from 2.00% to 3.50% effective January 2025. State Hotel Tax is 3.00% for lodging businesses with 81-160 rooms, 6.00% for businesses with 160+ rooms.

Des Moines, IA: 12:00%

2025 Rate Breakdown



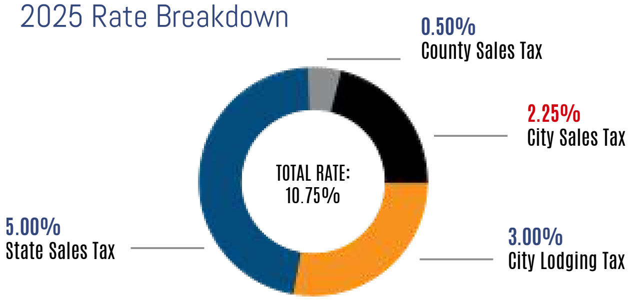
Rate Changes - 2024 - 2025



APPENDIX I - 2025 RATE UPDATES

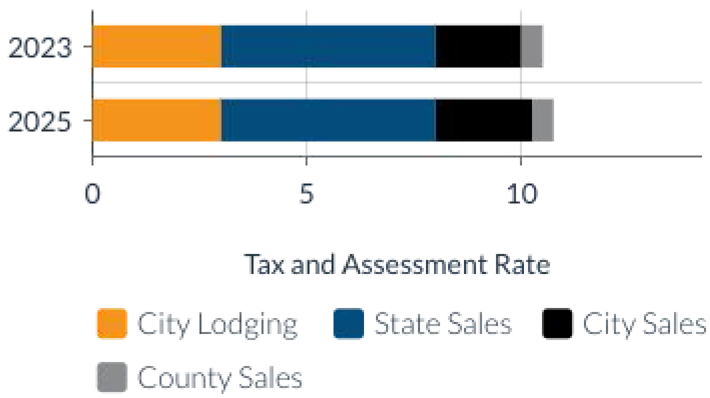
Fargo, ND: 10.75%

2025 Rate Breakdown



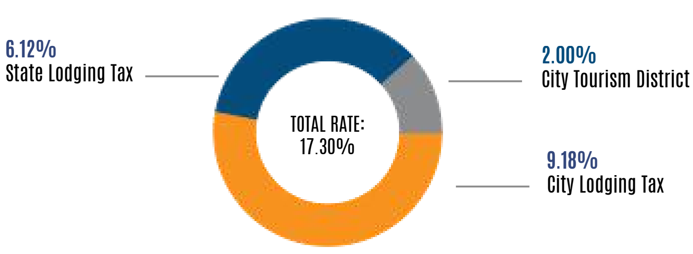
Notes: City Sales Tax rose from 2.0% to 2.25% effective April 2025.

Rate Changes - 2024 - 2025



Fort Worth, TX: 17.30%

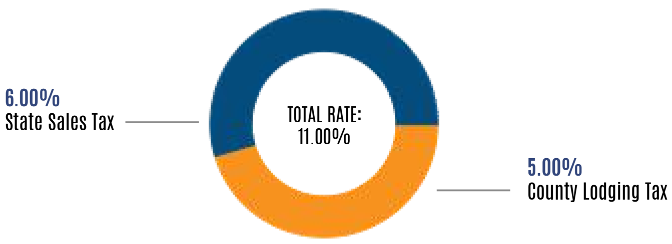
2025 Rate Breakdown



Notes: State and City Lodging Tax is levied on City Tourism District assessment, increasing effective rate from 6.00% and 9.00% to 6.12% and 9.18%.

Gettysburg, PA: 11.00%

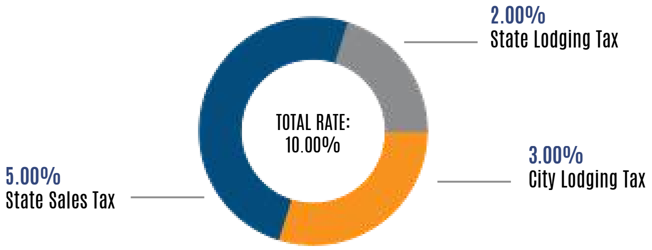
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

Hilton Head Island, SC: 10.00%

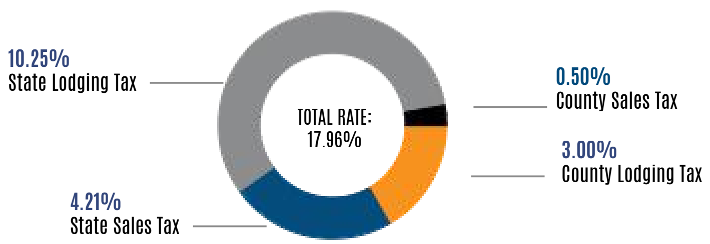
2025 Rate Breakdown



Notes: City Lodging Tax comprises 2.00% Beach Preservation Fee and 1.00% Hilton Head Island Local Accommodations Tax.

Honolulu, HI: 17.96%

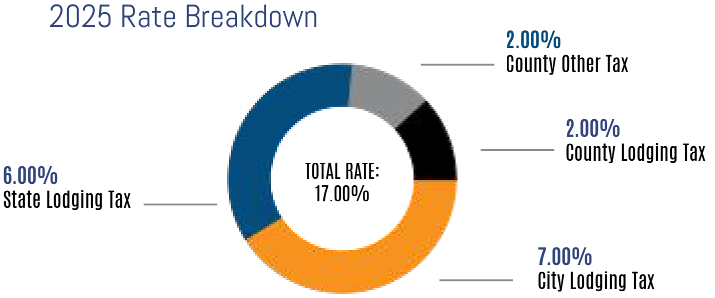
2025 Rate Breakdown



Notes: State lodging tax is set to rise from 10.25% to 11.00% effective January 1, 2026

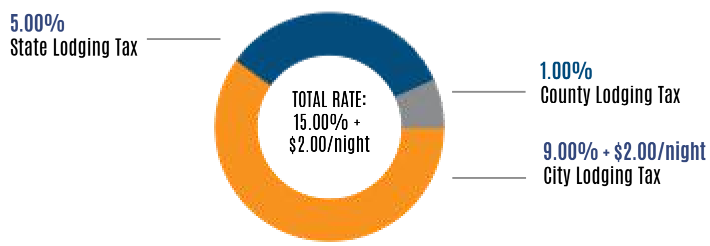
Houston, TX: 17.00%

2025 Rate Breakdown



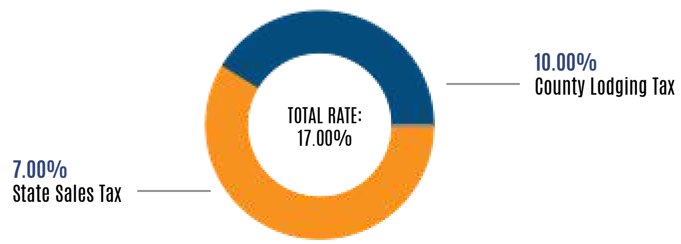
Huntsville, AL: 15.00% + $2.00/night

2025 Rate Breakdown



Indianapolis, IN: 17.00%

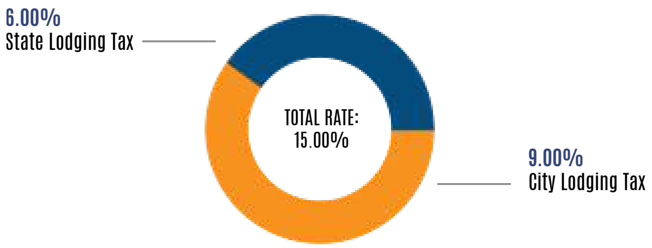
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

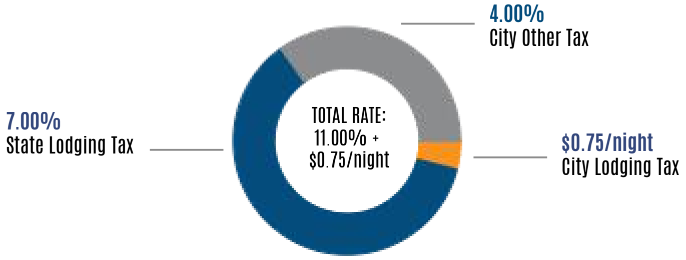
Irving, TX: 15.00%

2025 Rate Breakdown



Jackson, MS: 1.00% + $0.75/night

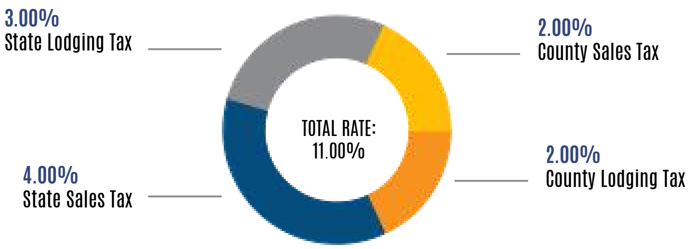
2025 Rate Breakdown



Notes: City Other Tax includes the Jackson Convention and Visitors Bureau Tax, Jackson Capital City Convention Center Tax

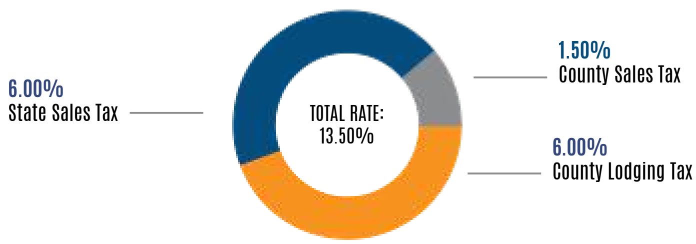
Jackson, WY: 11.00%

2025 Rate Breakdown



Jacksonville, FL: 13.50%

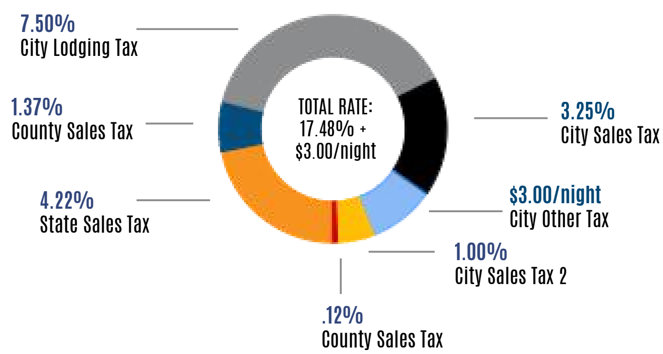
2025 Rate Breakdown



Notes: County Lodging Tax comprises 4.00% Jacksonville Tourist Development Tax and 2.00% Convention Development Tax.

Kansas City, MO: 17.48% + $3.00/night

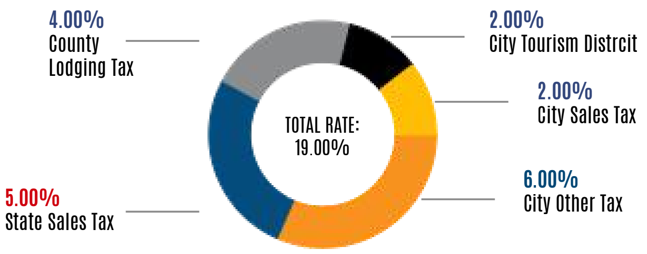
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

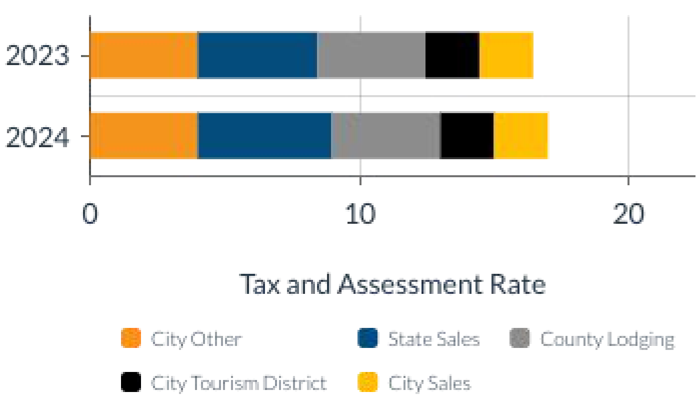
Lafayette, LA: 19.00%

2025 Rate Breakdown



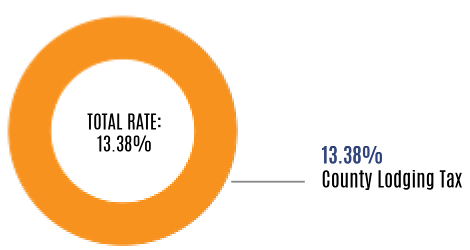
Notes: Louisiana Sales Tax rose from 445% to 5.0% effective January 2025. City Other Tax includes 2.00% Lafayette School Tax and 3%-4% Economic Development District tax. There are 5 Economic Development Districts (EDDs) within the city of Lafayette which include additional EDD taxes ranging from 3%-4%. Sales taxes within districts range from 1%-2%, hotel taxes levied at 2%.

Rate Changes - 2024 - 2025



Las Vegas, NV: 13.38%

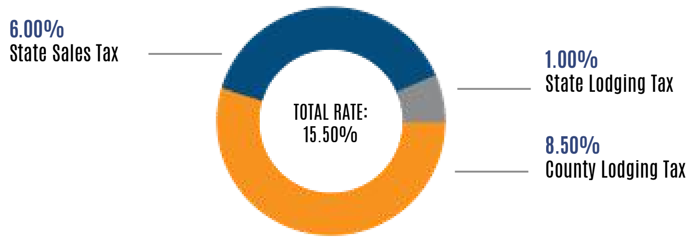
2025 Rate Breakdown



Notes: 13.38% rate applies within primary gaming corridor. Reduced to 13.00% outside primary gaming corridor.

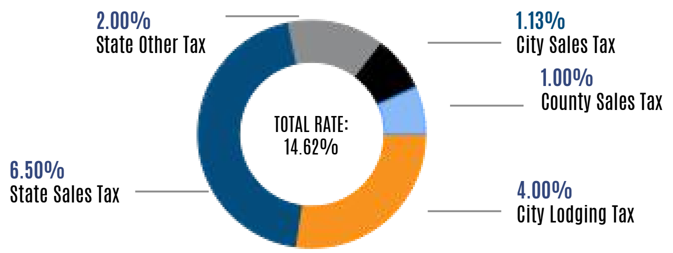
Lexington, KY: 15.50%

2025 Rate Breakdown



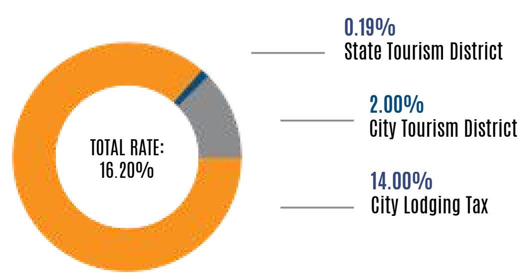
Little Rock, AK: 14.62%

2025 Rate Breakdown



Los Angeles, CA: 16.20%

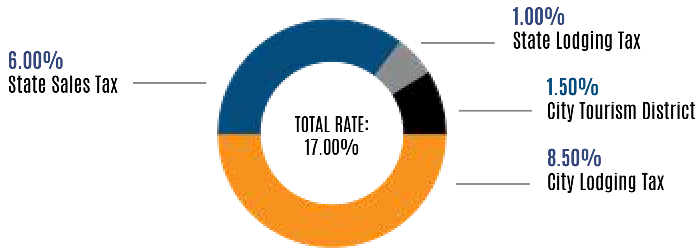
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

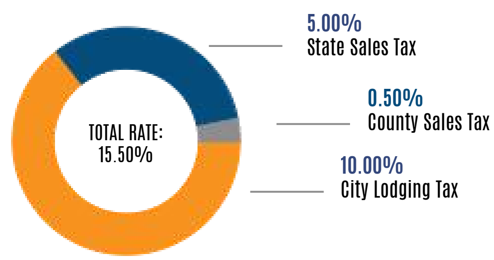
Louisville, KY: 17.00%

2025 Rate Breakdown



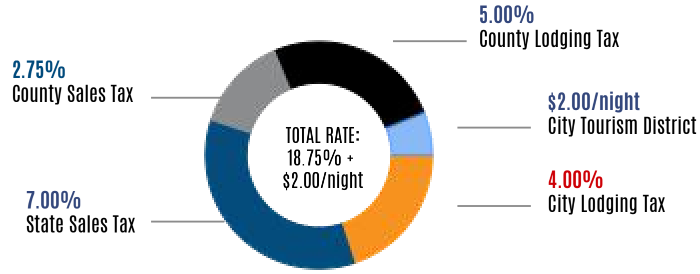
Madison, WI: 15.50%

2025 Rate Breakdown



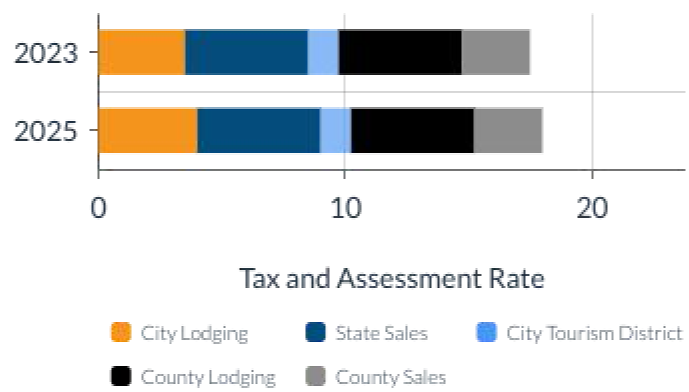
Memphis, TN: 18.75% + $2.00/night

2025 Rate Breakdown



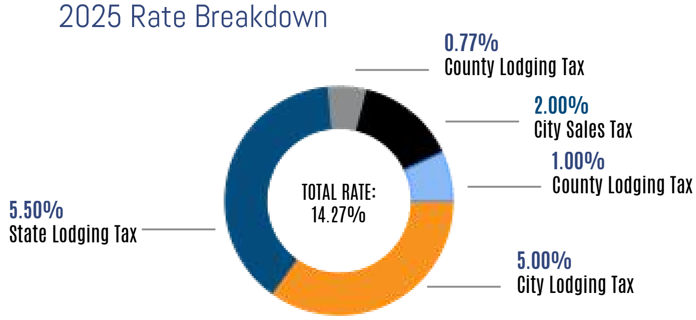
Notes: City Lodging Tax rose from 3.50% to 4.00% effective April 2025.

Rate Changes - 2024 - 2025



Mesa, AZ: 14.27%

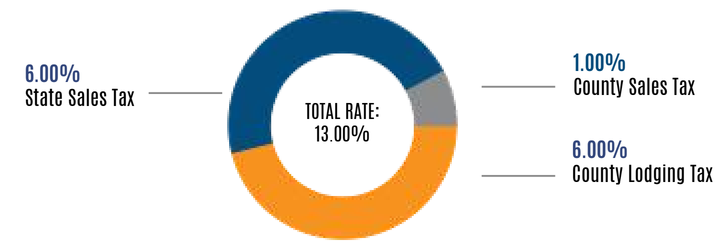
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

Miami, FL: 13.00%

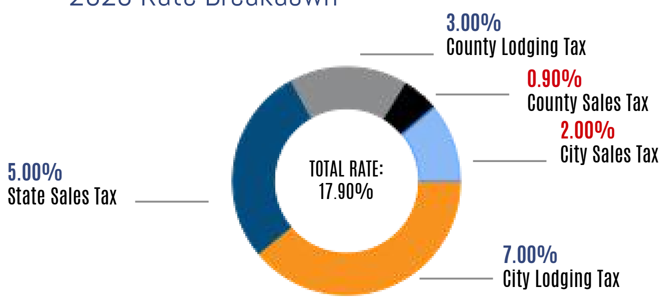
2025 Rate Breakdown



Notes: County Lodging Tax comprises 3.0% Convention Development Tax, 2.0% Tourist Development Tax, and 1.0% Professional Sports Facilities Franchise Tax.

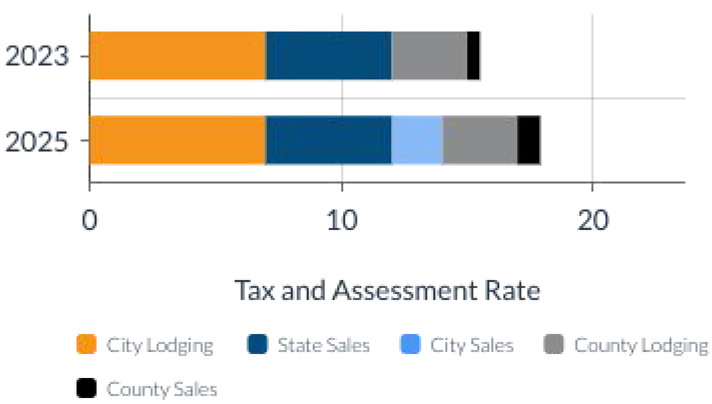
Milwaukee, WI: 17.90%

2025 Rate Breakdown



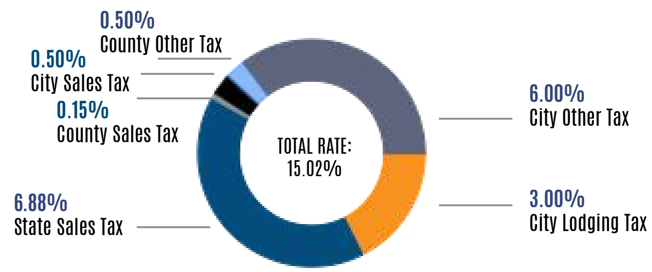
Notes: County Sales Tax rose from 0.50% to 0.90% and 2.00% City Sales Tax implemented January 1, 2024.

Rate Changes - 2024 - 2025



Minneapolis, MN: 15.02%

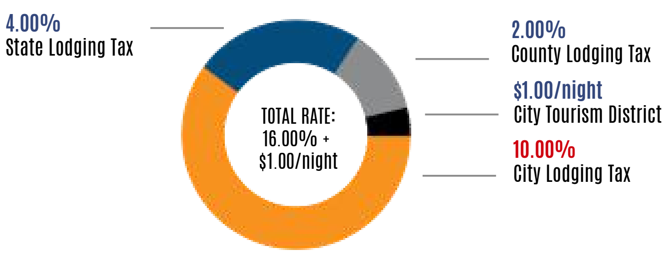
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

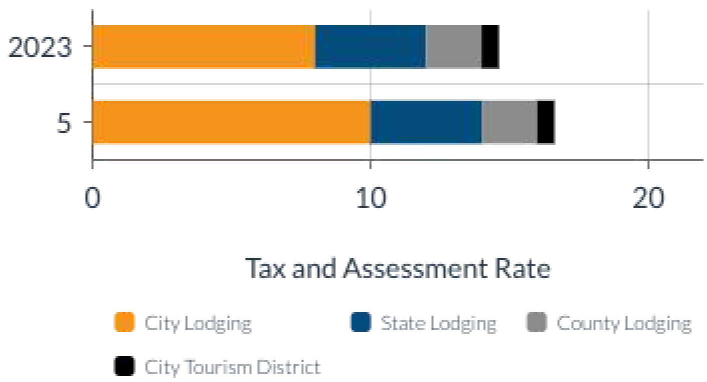
Mobile, AL: 16.00% + $1.00/night

2025 Rate Breakdown



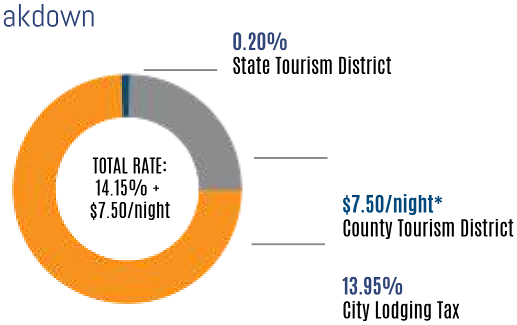
Notes: City Lodging Tax raised from 8% to 10% effective March 2025.

Rate Changes - 2024 - 2025



Monterey, CA: 14.15% + $7.50/night

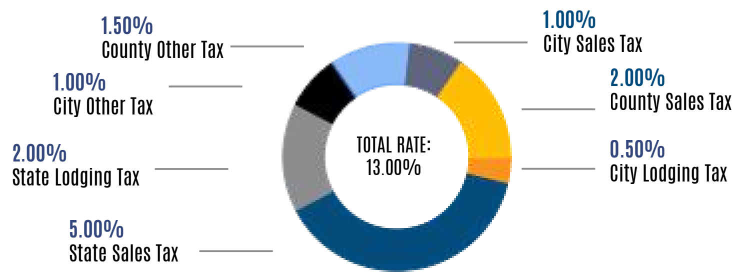
2025 Rate Breakdown



Notes: City Lodging Tax comprises a 12.00% City Lodging Tax and 1.95% Conference Center Facilities District Tax. * The Monterey County Tourism Improvement District imposes an assessment of up to $7.50/night depending on the classification and location of lodging businesses. Lower rates apply to non-luxury hotels and lodging businesses further from Downtown Monterey.

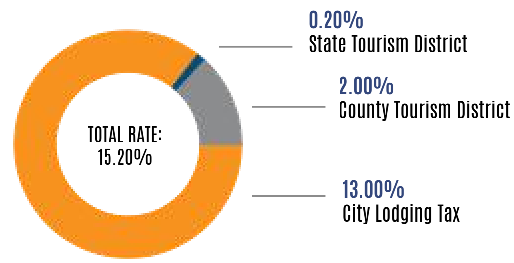
Myrtle Beach, SC: 13.00%

2025 Rate Breakdown



Napa, CA: 15.20%

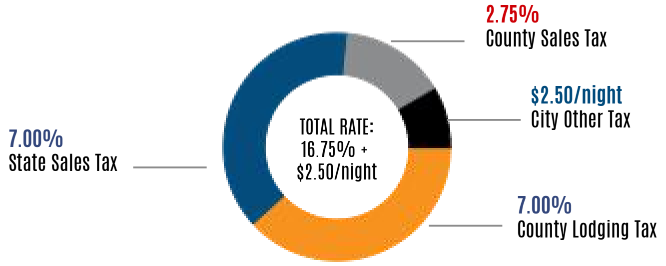
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

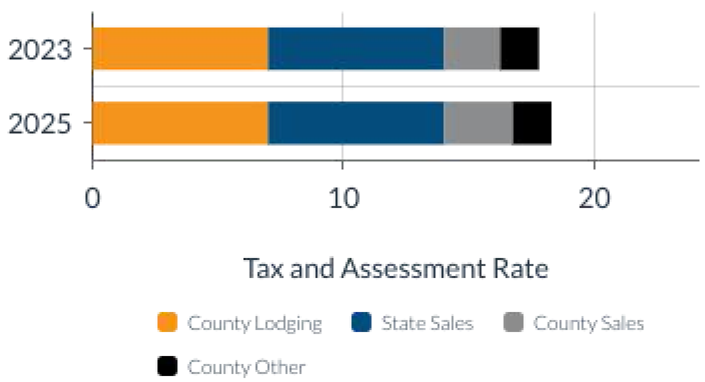
Nashville, TN: 16.75% + $2.50/night

2025 Rate Breakdown



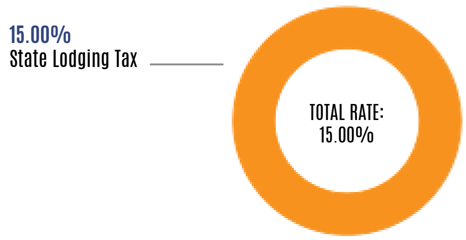
Notes: County Sales Tax increased by 0.5% effective November 1, 2024.

Rate Changes - 2024 - 2025



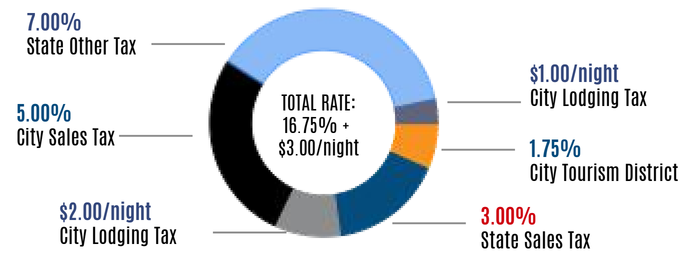
New Haven, CT: 15.00%

2025 Rate Breakdown



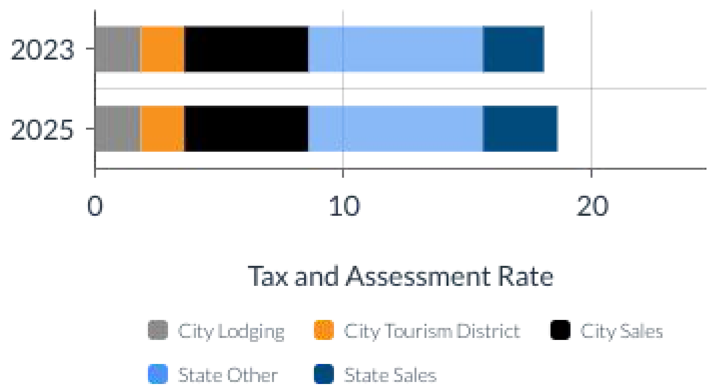
New Orleans, LA: 16.75% + $3.00/night

2025 Rate Breakdown



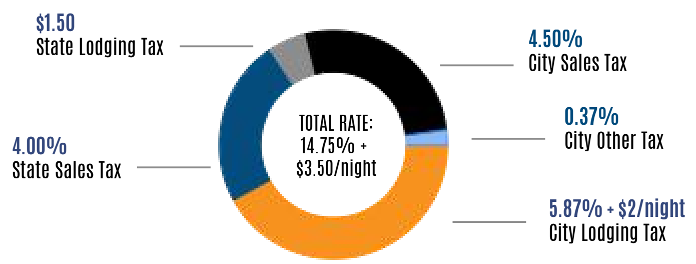
Notes: Louisiana Sales Tax rose from 445% to 5% effective January 1, 2025. State Other Tax includes 4.0% Stadium and Exposition District Hotel Occupancy Tax and 3.0% Ernest N. Morial New Orleans Exhibition Hall Authority Tax. If the Stadium and Exposition District Hotel Occupancy Tax (4.0% of the 7.0% total other State Tax) is in effect, it is in lieu of 2% of state sales tax levied on hotel/motel rentals, reducing the State Sales Tax rate from 5.0% to 3.0%.

Rate Changes - 2024 - 2025



New York, NY: 14.75% + $3.50/night

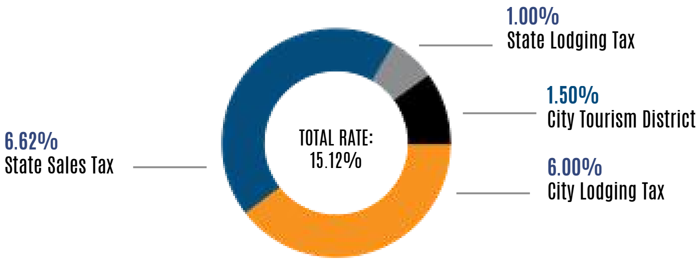
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

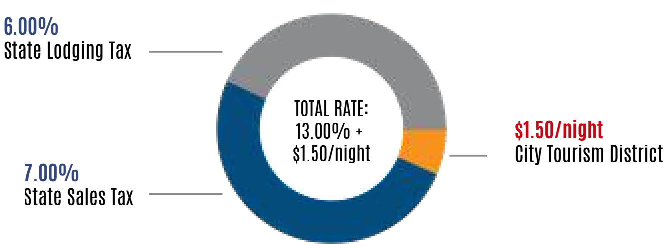
Newark, NJ: 15.12%

2025 Rate Breakdown



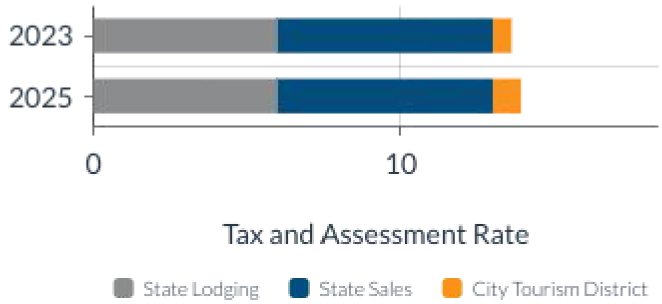
Newport, RI: 13.00% + $1.50/night

2025 Rate Breakdown



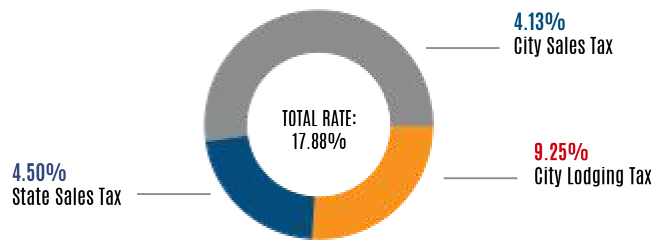
Notes: The Newport Hotel Collection Assessment was raised from $1.00 to $1.50 in FY 2024.

Rate Changes - 2024 - 2025



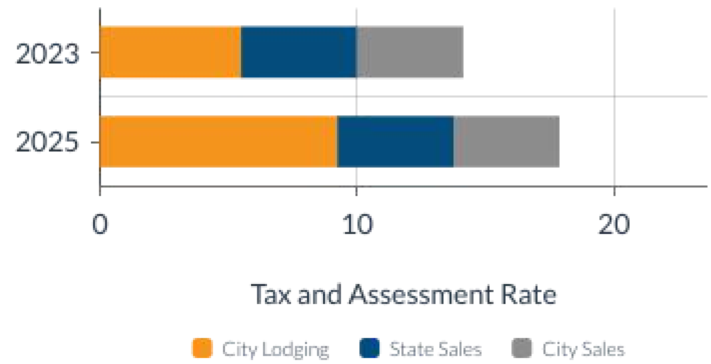
Oklahoma City, OK: 17.88%

2025 Rate Breakdown



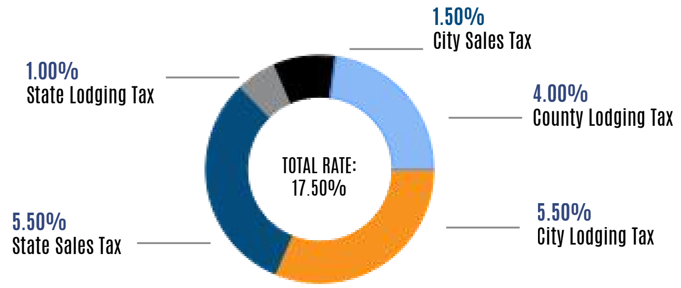
Notes: Proposition passed to increase City Lodging Tax from 5.5% to 9.25%, effective October 1, 2024.

Rate Changes - 2024 - 2025



Omaha, NE: 17.50%

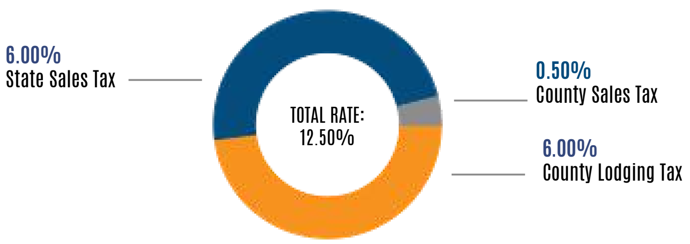
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

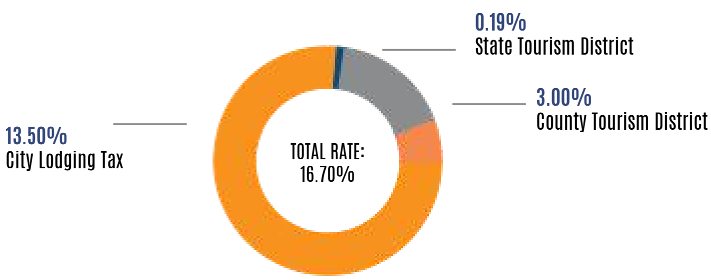
Orlando, FL: 12.50%

2025 Rate Breakdown



Palm Springs, CA: 16.70%

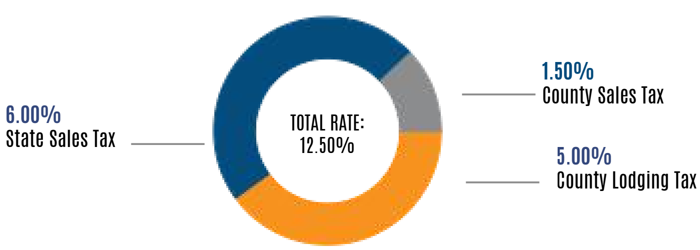
2025 Rate Breakdown



Notes: City Lodging Tax imposed at a rate of 13.50% for Group Meeting Hotels and 11.50% for all other hotels. County Tourism District assessment imposed at a rate of 3.00% for lodging businesses with 50 rooms or more. The City of Palm Springs has a City Tourism District that imposes an assessment of 1.00% for lodging businesses with less than 50 rooms.

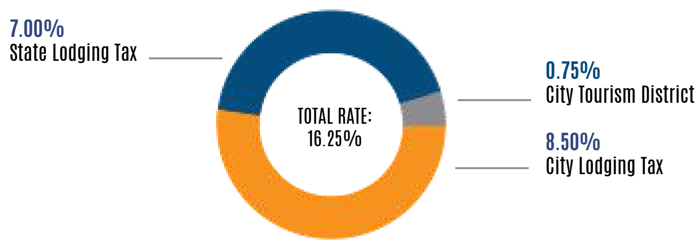
Pensacola, FL: 12.50%

2025 Rate Breakdown



Philadelphia, PA: 16.25%

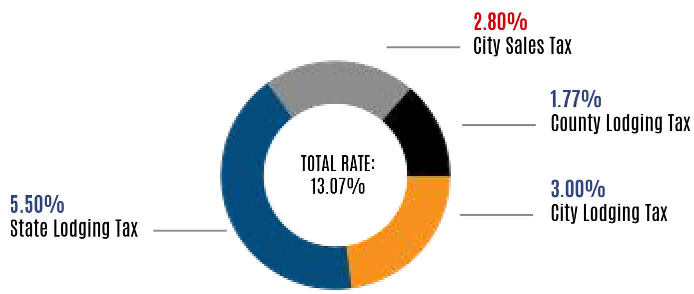
2025 Rate Breakdown



Notes: State Lodging Tax includes 1.00% local occupancy tax. 8.50% City Lodging Tax comprises a 6.00% Hotel Room Rental Tax, 1.50% Hospitality Promotion Tax, and 1.00% Tourism and Marketing Tax.

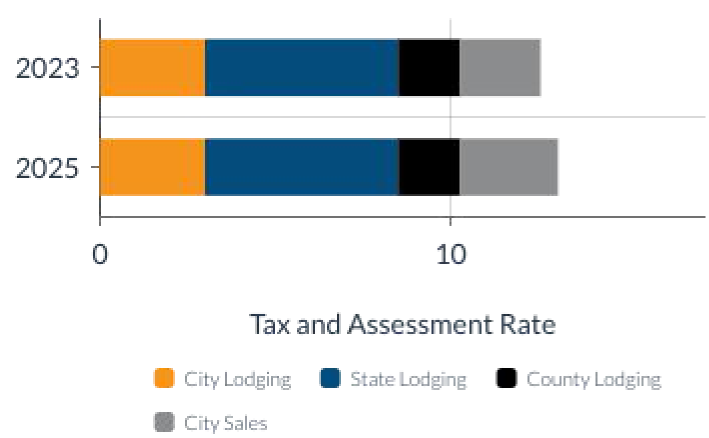
Phoenix, AZ: 13.07%

2025 Rate Breakdown



Notes: City Sales Tax rising from 2.3% to 2.8% effective July 1, 2025.

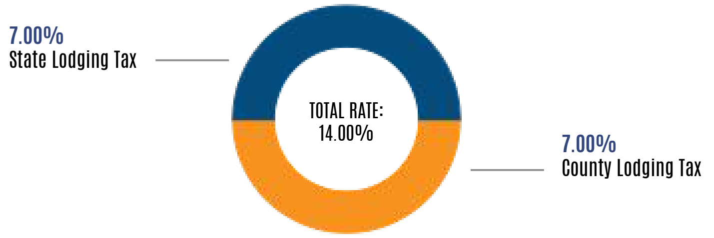
Rate Changes - 2024 - 2025



APPENDIX I - 2025 RATE UPDATES

Pittsburg, PA: 14.00%

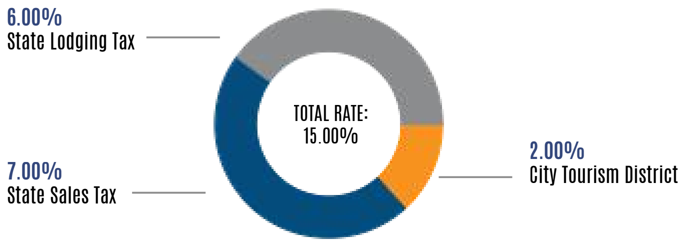
2025 Rate Breakdown



Notes: State Lodging Tax is 6.00%. Additional 1.00% tax applies to hotel bookings in Allegheny County, bringing total to 7.00%.

Providence, RI: 15.00%

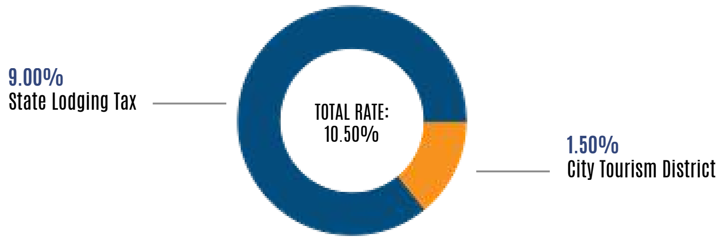
2025 Rate Breakdown



Notes: 6.00% State Lodging Tax includes 1.00% returned to local municipalities.

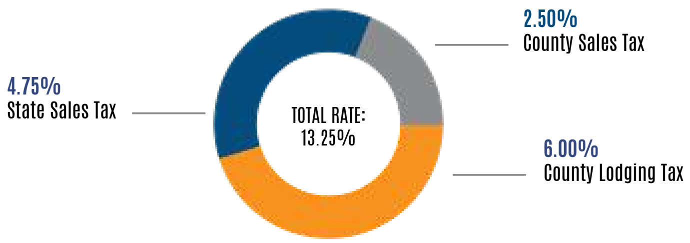
Portland, ME: 10.50%

2025 Rate Breakdown



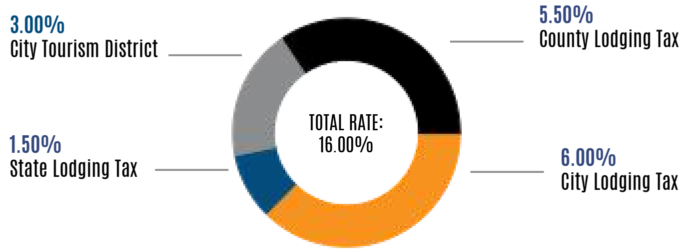
Raleigh, NC: 13.25%

2025 Rate Breakdown



Portland, OR: 16.00%

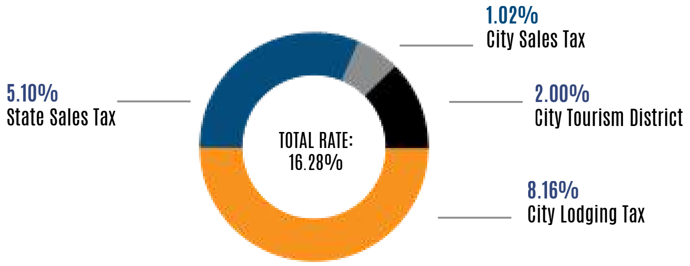
2025 Rate Breakdown



Notes: Additional $4/night charge applies to short-term rental units.

Richmond, VA: 16.28%

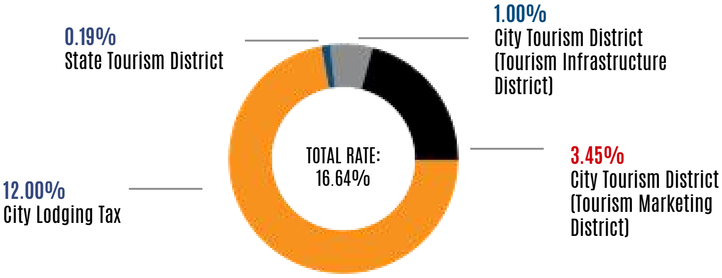
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

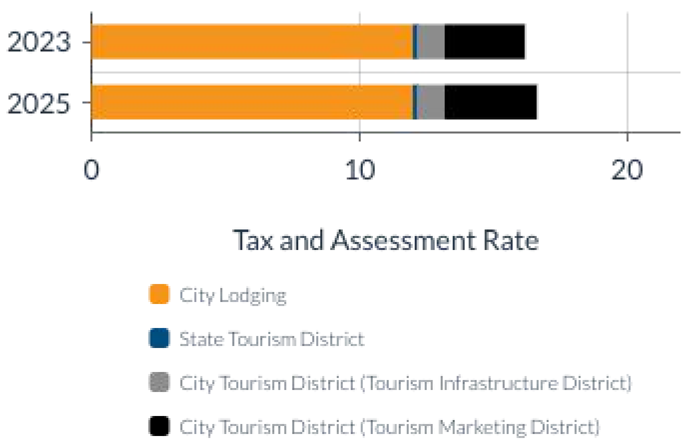
Sacramento, CA: 16.64%

2025 Rate Breakdown



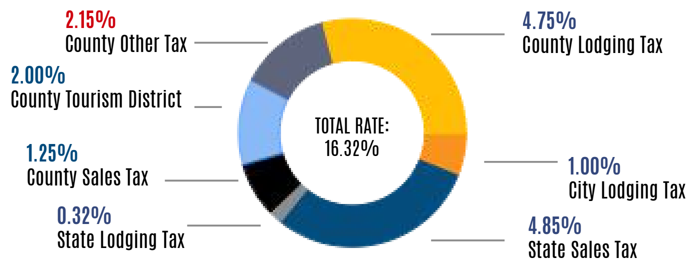
Notes: Sacramento Tourism Marketing District (TMD) assessment rose from 3.00% to 345% effective July 1, 2024. TMD rates vary by zone - 345% is the maximum rate applicable.

Rate Changes - 2024 - 2025



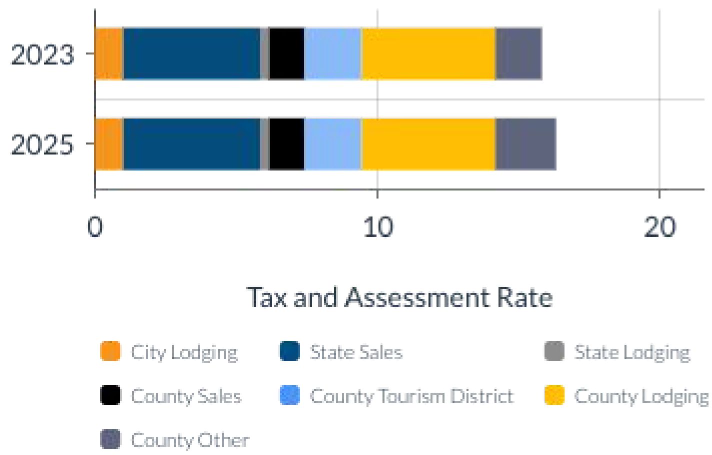
Salt Lake City, UT: 16.32%

2025 Rate Breakdown



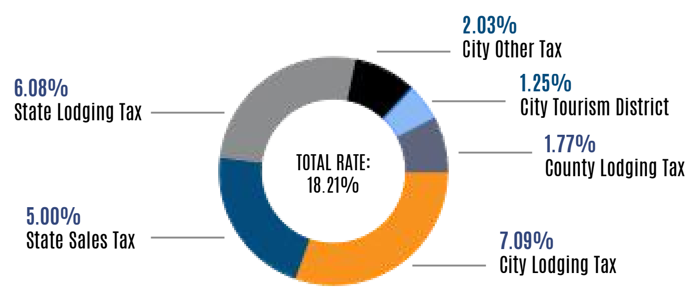
Notes: 0.5% Capital City Revitalization Tax took effect January 1, 2025. County Sales and County Other Taxes comprise multiple, smaller taxes levied at the county level.

Rate Changes - 2024 - 2025



San Antonio, TX: 18.21%

2025 Rate Breakdown

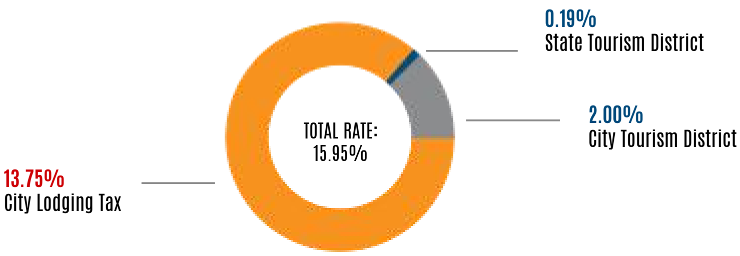


Notes: State, County, and City Lodging Tax and City Other Tax are levied on City Tourism District assessment, increasing effective rate from 6.00%, 7.00%, 1.75%, and 2.00% to 6.08%, 7.09%, 1.77%, and 2.03%.

APPENDIX I - 2025 RATE UPDATES

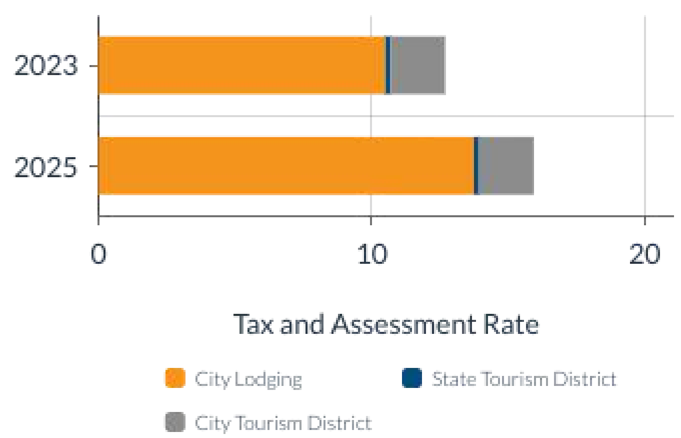
San Diego, CA: 15.95%

2025 Rate Breakdown



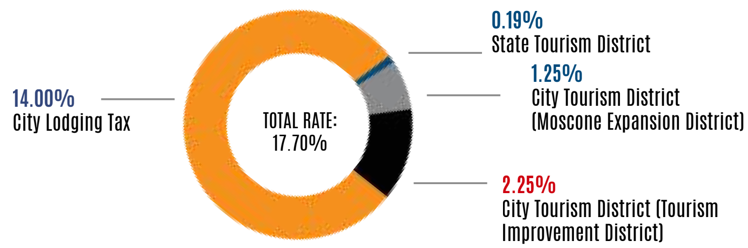
Notes: San Diego Measure C passed in 2020 to raise City Tourism Occupancy Tax, but legal challenges delayed implementation. Tax increase was approved and increased rates took effect May 1, 2025. Three zones, highest at 13.75%.

Rate Changes - 2024 - 2025



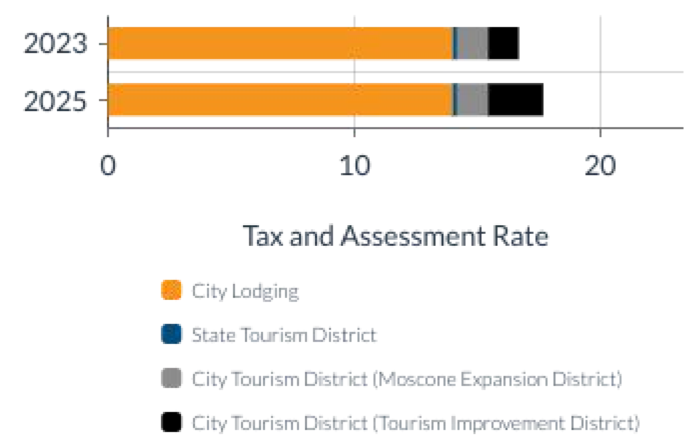
San Francisco, CA: 17.00%

2025 Rate Breakdown



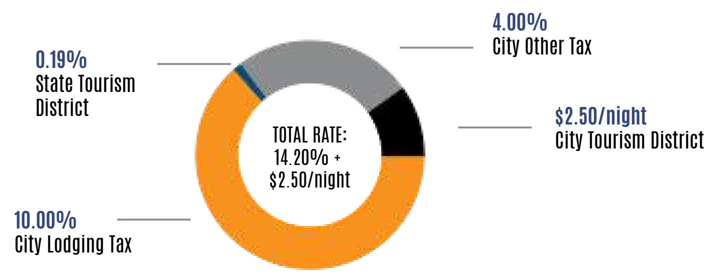
Notes: San Francisco Tourism Improvement District assessment rose by 1% effective November 1, 2024. City Tourism District Rates vary by zone in which a lodging business is located - maximum rates are displayed here.

Rate Changes - 2024 - 2025



San Jose, CA: 14.20% + $2.50/night

2025 Rate Breakdown

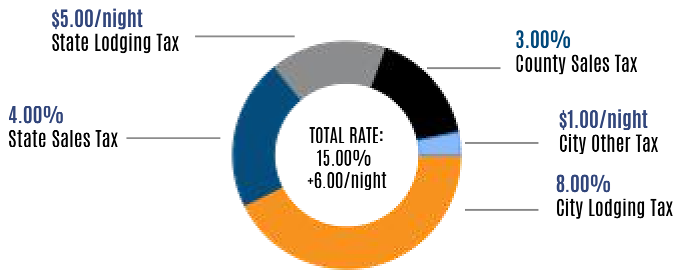


Notes: City Tourism District assessment rates vary by lodging business location. Maximum rates displayed here.

APPENDIX I - 2025 RATE UPDATES

Savannah, GA: 15.00% + $6.00/night

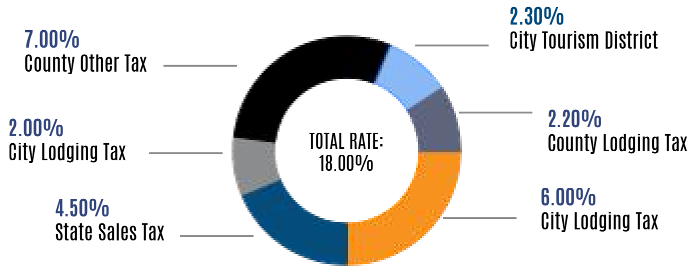
2025 Rate Breakdown



Notes: City Other Tax applies at $1.00/night for hotels with more than 25 rooms. Rate increases to $2.50/night on Hutchinson Island.

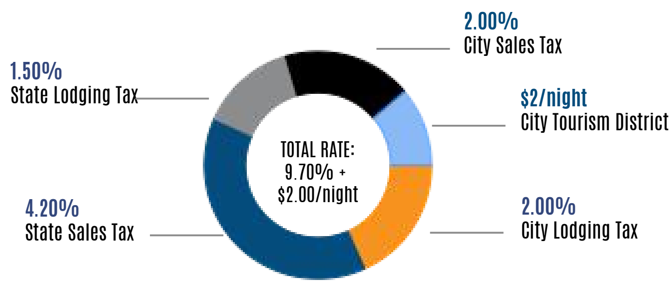
Seattle, WA: 18.00%

2025 Rate Breakdown



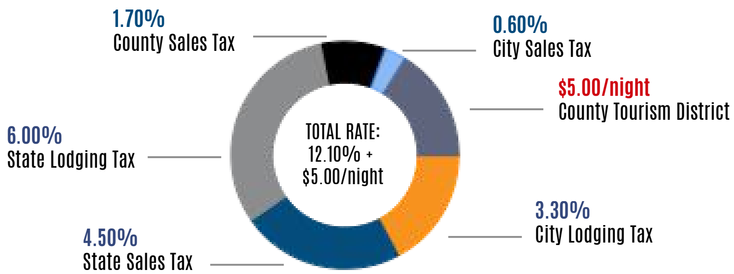
Sioux Falls, SD: 9.70% + $2.00/night

2025 Rate Breakdown



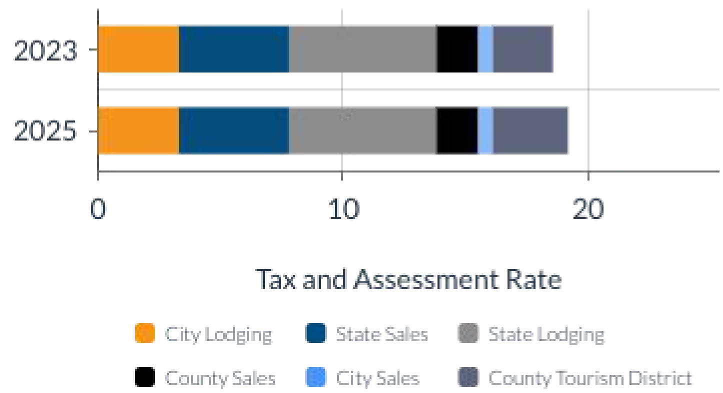
Spokane, WA: 12.10% + $5.00/night

2025 Rate Breakdown



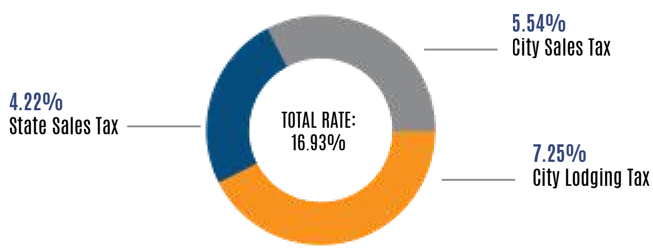
Notes: Spokane Valley Tourism Promotion Area charge rose from $4 to $5 effective January 1, 2024. City Lodging Tax comprises 2.00% Spokane Public Facilities District Tax and 1.30% Special Hotel/Motel Tax.

Rate Changes - 2024 - 2025



St. Louis, MO: 16.93%

2025 Rate Breakdown

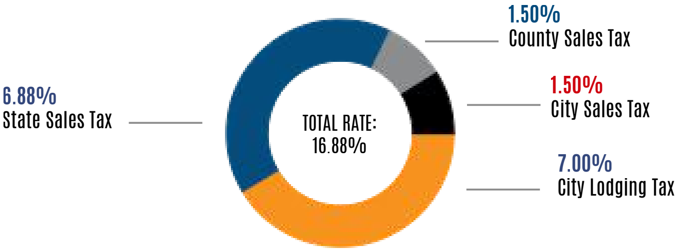


Notes: City Lodging Tax comprises 3.75% Convention and Tourism Tax and 3.50% Convention and Sports Tax.

APPENDIX I - 2025 RATE UPDATES

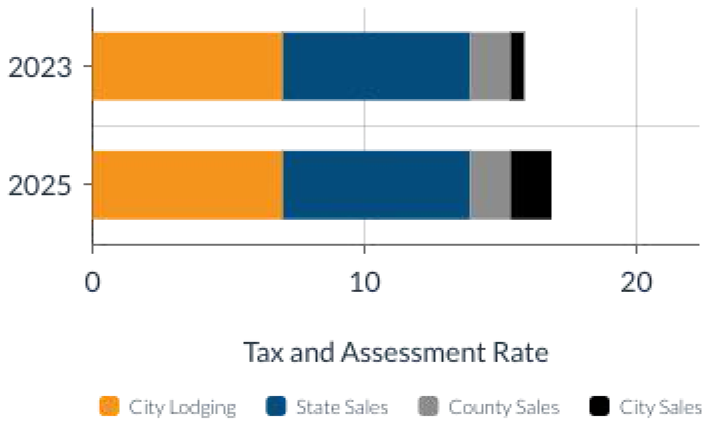
St. Paul, MN: 16.88%

2025 Rate Breakdown



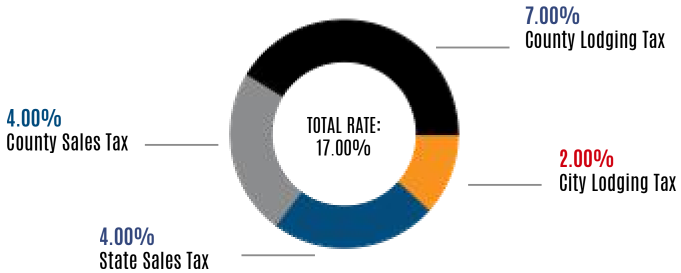
Notes: City Sales Tax rose from 0.5% to 1.5% effective April 1, 2024. City Lodging Tax imposed at 3.00% for hotels with fewer than 50 rooms, 7.00% for hotels with more than 50 rooms.

Rate Changes - 2024 - 2025



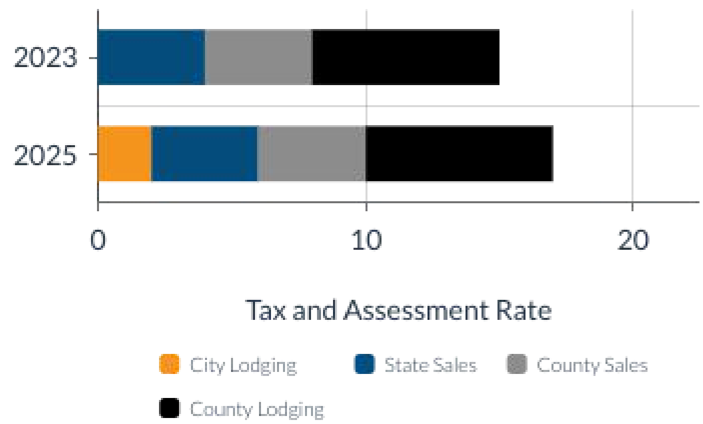
Syracuse, NY: 17.00%

2025 Rate Breakdown



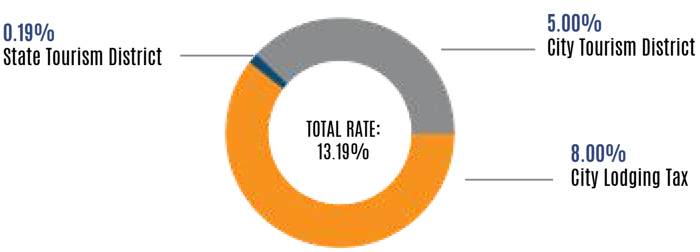
Notes: New 2% City Lodging Tax approved November 22, 2024.

Rate Changes - 2024 - 2025



Stockton, CA: 13.19%

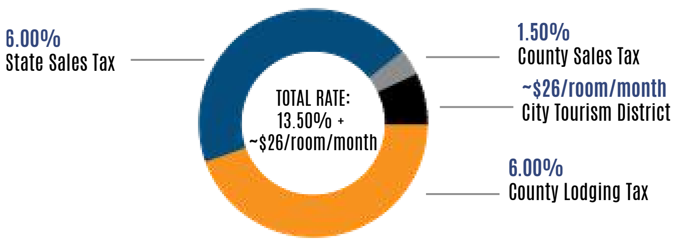
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

Tampa, FL: 13.50% + ~$26/room/month

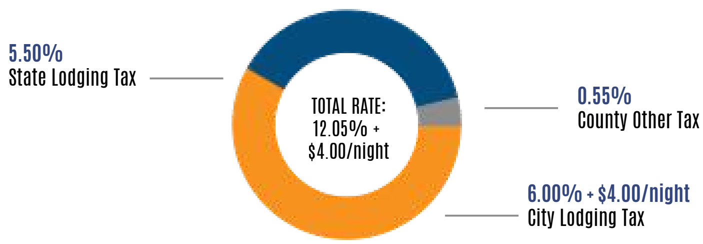
2025 Rate Breakdown



Notes: Total City Tourism District assessment amount is determined by total rooms/hotel/month. Approximates to $1.50 per occupied room/night.

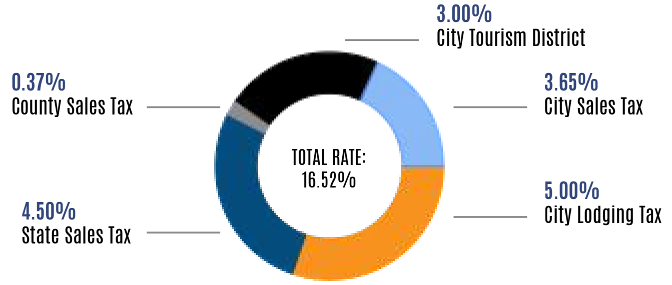
Tucson, AZ: 12.05% + $4.00/night

2025 Rate Breakdown



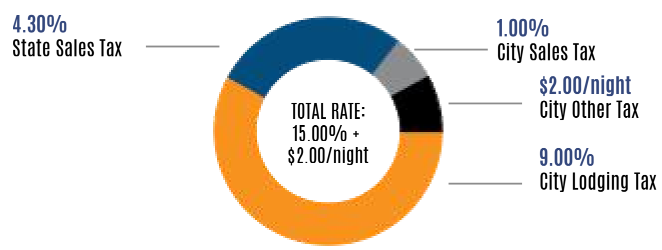
Tulsa, OK: 16.52%

2025 Rate Breakdown



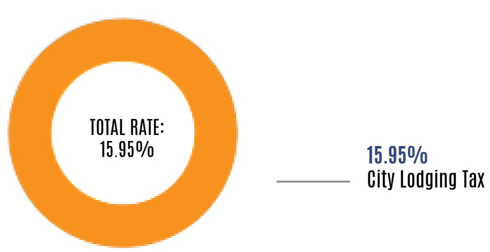
Virginia Beach, VA: 15.00% + $2.00/night

2025 Rate Breakdown



Washington , D.C.: 15.95%

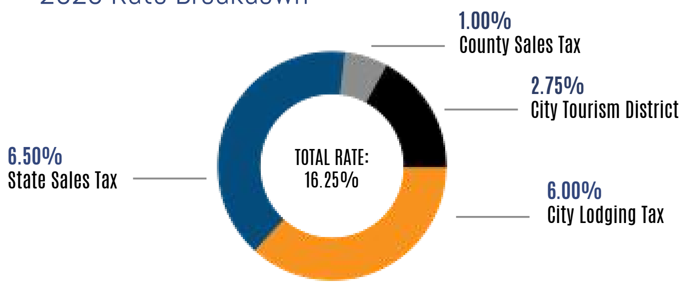
2025 Rate Breakdown



APPENDIX I - 2025 RATE UPDATES

Wichita, KS: 16.25%

2025 Rate Breakdown



These charts reflect the total charge on lodging, with cities listed by geographic region. The total charge figures assume a $162.63 base rent based on the national Average Daily Rate, and the highest possible rate in the city.

PACIFIC

CITY	STATE	"TOTAL CHARGE"
Anaheim	CA	17.20%
Anchorage	AK	12.00%
Honolulu	HI	17.96%
Log Angeles	CA	16.20%
Monterey	CA	18.76%
Napa	CA	15.19%
Palm Springs	CA	16.70%
Portland	OR	16.00%
Sacramento	CA	16.64%
San Diego	CA	15.95%
San Francisco	CA	17.70%
San Jose	CA	15.73%
Seattle	WA	18.00%
Spokane	WA	15.17%
Stockton	CA	13.19%
Average		**16.16%**

WEST

CITY	STATE	"TOTAL CHARGE"
Aspen	CO	11.30%
Billings	MT	1046%
Boise	ID	13.00%
Colorado Springs	CO	10.20%
Denver	CO	15.75%
Jackson	WY	11.00%
Las Vegas	NV	13.38%
Salt Lake City	UT	16.32%
Average		**12.68%**

SOUTHWEST

CITY	STATE	"TOTAL CHARGE"
Albuquerque	NM	15.62%
Arlington	TX	1847%
Austin	TX	19.34%
Dallas	TX	17.30%
Fort Worth	TX	17.30%
Houston	TX	17.00%
Irving	TX	15.00%
Mesa	AZ	14.27%
Oklahoma City	OK	17.88%
Phoenix	AZ	13.07%
San Antonio	TX	18.21%
Tucson	AZ	14.51%
Tulsa	OK	16.52%
Average		**16.50%**

MIDWEST

CITY	STATE	"TOTAL CHARGE"
Chicago	IL	17.58%
Cincinnati	OH	19.30%
Cleveland	OH	17.50%
Columbus	OH	18.00%
Des Moines	IA	12.00%
Detroit	MI	16.50%
Fargo	ND	10.75%
Indianapolis	IN	17.00%
Kansas City	MO	19.32%
Madison	WI	15.50%
Milwaukee	WI	17.90%
Minneapolis	MN	15.02%
Omaha	NE	17.50%
Sioux Falls	SD	10.93%
St. Louis	MO	16.93%
St. Paul	MN	16.88%
Wichita	KS	16.25%
Average		**16.17%**

SOUTHEAST

CITY	STATE	"TOTAL CHARGE"
Alexandria,	VA	16.27%
Asheville	NC	13.00%
Atlanta	GA	19.97%
Baltimore	MD	17.50%
Baton Rouge	LA	16.50%
Birmingham	AL	19.34%
Charleston	SC	14.00%
Charlotte	SC	15.25%
Chattanooga	TN	17.25%
Destin Ft Walton Beach	FL	13.00%
Hilton Head Island	SC	10.00%
Huntsville	AL	16.23%
Jackson	MS	11.46%
Jacksonville	FL	13.50%
Lafayette	LA	19.00%
Lexington	KY	15.50%
Little Rock	AR	14.62%
Louisville	KY	17.00%
Memphis	TN	19.98%
Miami	FL	13.00%
Mobile	AL	16.61%
Myrtle Beach	SC	13.00%
Nashville	TN	18.29%
New Orleans	LA	18.59%
Orlando	FL	12.50%
Pensacola	FL	12.50%
Raleigh	NC	13.25%
Richmond	VA	16.28%
Savannah	GA	18.69%
Tampa	FL	14.42%
Virginia Beach	VA	16.23%
Washington	DC	15.95%
Average		**15.58%**

NORTHEAST

CITY	STATE	"TOTAL CHARGE"
Albany	NY	14.50%
Atlantic City	NJ	17.93%
Boston	MA	16.45%
Bucks County	PA	11.00%
Buffalo	NY	13.75%
Gettysburg	PA	11.00%
New Haven	CT	15.00%
New York	NY	16.90%
Newark	NJ	15.12%
Newport	RI	13.92%
Philadelphia	PA	16.25%
Pittsburgh	PA	14.00%
Portland	ME	10.50%
Providence	RI	15.00%
Syracuse	NY	17.00%
Average		**14.56%**