

**APPENDIX A. TOURISM TAX TABLES**

## 6. THE ROLE OF THE LEGISLATURE

Not surprisingly, most state tourism offices report that the legislature's primary role in promoting tourism is budgetary. The legislature imposes taxes on the tourism industry and allocates tax revenues. To that role, legislatures add those of regulation and oversight—the regulation of tourism agencies and of public accommodations, for example—and oversight of state tourism offices and the many other state activities that affect tourism. One problem has been that these many roles often are unconnected. A solution, though it is one that only some legislatures have attempted so far, is for state legislatures to play a new role—by leading an effort to integrate tourism into overall strategies for promoting economic development.

The emphasis of this section, however, is on the opportunities—the need, really—for legislatures to play a leadership role. Specific information regarding the allocation of tourism tax revenue and product development efforts also are discussed in this chapter. So are the types of state regulations that affect the travel and tourism industry.

### Revenues from Tourism

In general, states collect five types of special taxes from tourism-related activities and, in some instances, use those tax revenues to fund tourism development: lodging taxes, food and drink taxes, rental car taxes, amusement/admission taxes and casino taxes.

#### *Lodging Taxes*

An overnight stay at any hotel in the country requires paying a lodging tax. This tax, along with the property tax, are the only taxes levied at some level in every state. Currently, 19 states, Puerto Rico and the District of Columbia levy statewide taxes on short-term (usually 30 days or less) overnight accommodations. The rates vary from one-tenth of 1 percent in Oklahoma to 12 percent in Connecticut. Forty-four states—all but Connecticut, Delaware, Hawaii, Maine, New Hampshire, Rhode Island and the territory of Puerto Rico—authorize one or more local government to impose a lodging tax. Even states that do not permit local governments many other taxing options have been more lenient about local taxes on tourists. In Massachusetts, for example, local governments are not allowed to levy sales or income taxes, but they may assess a lodging tax. Some states that have no state sales taxes—such as Alaska, Montana and Oregon—allow lodging taxes to be levied at the local level. The states that do not permit local governments to impose lodging taxes all impose a state lodging tax. Combined state and local

lodging rates average more than 10 percent. They range from 4 percent in Bozeman, Montana, to more than 17 percent in Houston. Appendix A contains detailed information about tourism taxes.

Most states earmark all or a portion of the proceeds from state-imposed hotel/motel taxes for promotion and other tourism-related activities. In five states—Connecticut, Delaware, Hawaii, Massachusetts and Rhode Island—local jurisdictions receive earmarked state hotel/motel taxes. In Delaware, local governments must use the money for tourism promotion, and in Connecticut, designated authorities in several communities—as well as regional tourism districts—receive a portion of the state's lodging tax revenue.

About half the states that authorize local lodging taxes specify that it is to be used for tourism promotion or convention centers. The rest leave it to the discretion of the locality; however, most local governments use at least a portion of the proceeds for tourism-related activities.

### *Food and Drink Taxes*

At the state or jurisdictional level, Maine, Massachusetts, New Hampshire, Vermont and the District of Columbia impose a tax on businesses that sell prepared food and beverages for consumption on or off the premises. This includes restaurants and take-out meals, but not school or other institutional meals. In addition, local governments in 29 states levy restaurant taxes, ranging from 0.5 percent in Louisiana, Washington and Wisconsin to 9 percent in New Jersey. Maryland, Montana and Idaho limit restaurant taxes to resort communities only. Appendix A contains detailed information about tourism taxes.

State revenue from the meals tax generally goes into the general fund, but at the local level, revenues are frequently used for tourism. For example, local governments in Arkansas, Florida, Idaho, Michigan, Minnesota, Mississippi, New Jersey, North Carolina, South Dakota, Utah, Washington and Wisconsin use restaurant tax revenue to pay for convention centers, tourism promotion or sports facilities.

### *Rental Car Taxes*

Thirty states and the District of Columbia levy a state tax on car rentals. At least 17 more states authorize local governments to assess a rental car tax. Combined state and local rental car taxes add up quickly, and run as high as 18 percent in some cities, causing many in the rental car industry concern that they are being targeted with an unfairly heavy tax burden.

Rental cars generally are subject to state and local sales taxes, and state and local governments frequently impose additional taxes and daily fees. Sometimes airports charge off-site rental companies a special fee to shuttle customers to and from the airport. This charge helps make those companies more comparable to rental companies that pay a premium for facilities inside the airport terminal.

In some states, rental car tax revenue is used to benefit the driver. For example, Florida, New Mexico, North Carolina and Utah dedicate funds for roads and highway improvements. In

Connecticut, Florida, Louisiana, Oklahoma and South Dakota, some or all of the revenue is used to promote tourism. In Chicago and Washington, D.C., rental car tax revenue supports convention facilities, and in Arizona, Georgia, Texas and Washington, it supports sports facilities. Even though Massachusetts does not levy a rental car tax, Boston tacks on an additional \$10.30 per rental to fund a new convention center and to help collect unpaid parking tickets. However, not all revenue from rental car taxes is dedicated. Most surcharges go into state and local general funds. (Appendix A contains detailed information about tourism taxes.)

### *Amusement/Admission Taxes*

Recreation and entertainment are an important part of travel. Taxes in this category are imposed on tickets to sporting events, movies, museums, theaters, shows, concerts, and other special events and recreational activities.

In most states, the general sales tax applies to admissions. Arkansas, Oklahoma and South Dakota impose a statewide admission tax in addition to the state sales tax. Connecticut, North Carolina and Puerto Rico exempt admissions from the general sales tax, instead levying an admissions tax. Certain activities, however, may be exempt from admissions taxes; for example, Washington, D.C., levies a 5.75 percent admissions tax, but admission to nonprofit cultural events is tax exempt. The rates varied from one-tenth of 1 percent to 10 percent. Twenty states permit local governments to impose specific admissions taxes in lieu of or in addition to the local sales tax. Appendix A contains detailed information about tourism taxes.

Amusement taxes also are often earmarked for tourism-related activities (in Arkansas, Oklahoma, South Dakota and Puerto Rico). At the local level, amusement taxes frequently are dedicated for sports facilities in addition to tourist-related activities. The revenue is used for tourist-related activities in Minnesota, Missouri and South Dakota. Cape May County, New Jersey, dedicates the revenue collected from its amusement tax to tourism development. In Colorado, Minnesota and Maryland, local admission taxes help fund stadiums and arenas.

### *Casino Taxes*

Casino taxes are entertainment taxes that have substantial revenue potential. Although casinos have been operating in Nevada and Atlantic City for years, an increasing number of states have adopted gaming as a means of generating revenue, making casino gaming one of the fastest growing businesses in the recreation and entertainment sector. Several states generate revenue from taxes on casino gaming. At least 20 other states—including Minnesota, North Dakota and Washington—have authorized tribal casinos, but most do not receive any tax revenues from these operations.

Colorado, Iowa and Mississippi impose casino taxes on a sliding scale, with rates ranging from 2 percent to 20 percent of adjusted gross proceeds. Illinois, Indiana and Missouri impose a 20 percent tax on riverboat casinos, and South Dakota and New York impose a flat 8 percent tax on gambling revenues.

## *Earmarking Taxes*

Although the popularity of earmarking revenue is evident in the use of these traditional tourism taxes, the advisability of earmarking is a matter of some debate. The cumulative effect of earmarking can hinder good budgeting practice. Very often, earmarking does not produce net gains in revenue for the projects it supports if general fund support is cut, and it is sometimes a highly unstable source of funds.

### **A Word About Earmarking**

Earmarking taxes is a popular way to raise revenue, but how well it works is subject to debate. As a rule, earmarking is not considered by most fiscal managers to be characteristic of sound, comprehensive fiscal policy. By removing revenue from the general fund, earmarking limits spending decisions. Good budget practices rely on the ability of policymakers to review revenues annually and appropriate funds according to their availability. The philosophy underlying this practice is that if the program is worthwhile and has constituent support, the legislature will fund it.

On the other hand, program directors, whose interest is to ensure a minimum amount of funding for a program, can make a case for earmarking. If funding for tourism decreases substantially or varies dramatically from year to year, it is difficult for the state tourism agency to develop and maintain programs. Earmarking a small tax, especially in a state that has no history of strong support for tourism, can protect a worthy program.

An alternative funding source—provided it grows and does not replace existing funding—will insulate a vulnerable area from economic instability. However, a stagnant revenue source may end up hurting the recipient if policymakers assume the program is “taken care of” by its dedicated revenue source and, therefore, reduce other general fund support.

Earmarked taxes ideally should be related to the beneficiary. For example, lodging taxes often are used to fund tourism.

The following questions are useful for weighing whether to earmark alternative revenue sources:

- Is the revenue source stable?
- Will it grow with the economy?
- Will the aggregate level of funding decrease or remain the same if general fund appropriations are cut as the result of an earmarked funding source?
- Will it raise so much money that other programs will want a piece of the pie?
- Will tourism be perceived as less important or a nonessential state service if general fund appropriations are lost and replaced with a dedicated source?

A number of states make use of various tourism taxes. Florida, for example, levies no personal income tax and relies heavily on tourism taxes. Such taxes include a \$2 per rental fee on rental cars at the state level and earmarks a portion of the revenues to tourism promotion. In addition, the state allows local governments to levy several different lodging and restaurant taxes. Counties are authorized to levy convention development taxes up to 3 percent on accommodations to fund convention centers. The Tourist Development Tax allows counties or special districts to impose a tax of 1 percent or 2 percent, subject to voter approval, on rentals or leases of living quarters or accommodations for a period of six months or less. Counties that have imposed this 1 percent or 2 percent tax for at least three years may levy an additional tax of up to 1 percent, and also may levy yet another tax of 1 percent to pay the debt service on bonds issued to finance professional sports facilities. Florida also allows a "high tourism impact" county to impose an additional 1 percent tax on accommodations. In general, a county is considered a high tourism impact county if the Department of Revenue certifies that the sales subject to the county tourism development tax exceeded \$600 million during the previous calendar year. On top of these taxes, Florida's Tourist Impact Tax allows any county that creates a land authority to levy up to a 1 percent tax on rentals or leases of living quarters for a term of six months or less. And lastly, counties may impose a local option food and beverage tax equal to 2 percent on sales of food, beverages, or alcoholic beverages in hotels and motels, and equal to 1 percent on the sale of food, beverages, or alcoholic beverages in establishments that are licensed by the state to sell alcoholic beverages for on-premises consumption, except for hotels and motels.

Even though Florida communities are authorized to levy a number of different taxes on lodging, rates are average compared to the rest of the country. Total combined lodging tax rates generally range from 10 percent to 12.5 percent in Florida cities. The highest lodging tax rate occurs in Houston, where the state levies a 6 percent tax, the city levies a 9 percent tax (that includes a local sales tax of 2 percent) and the county imposes a 2 percent lodging tax for sports facilities.

### *Impact of Taxes on Tourism*

One reason tourism taxes are so high is because it has been an easy way to raise revenues. These taxes have become increasingly popular for policymakers since voter approval often is needed to raise rates or impose new taxes, and conventional wisdom suggests that voters are more likely to endorse taxes that are paid primarily by visitors. Tourists do not vote on tourism taxes, and the common perception is that local residents do not pay tourism taxes. This is not necessarily true, however, particularly with restaurant and admission taxes. Local residents eat out and visit entertainment venues as frequently as tourists.

Taxing tourists raises an interesting argument. On the one hand, many claim these taxes are unfair because those being taxed do not vote locally and have no voice. On the other hand, tourism taxes are a good way to raise revenues for tourism development. The tourism industry historically has supported limited increases in tourism taxes, provided the additional revenue is dedicated for tourism promotion, convention and visitor facilities, or other tourism-related services or facilities that directly benefit those paying the taxes—the business or leisure traveler. However, regardless of where the money goes, some industry experts are concerned that the trend of ever-increasing taxes is likely to have detrimental effects over time. They caution that placing too heavy a tax burden on visitors is likely to make them think twice about coming back.

How do tourists feel about being taxed on tourist activities? Many people in the tourism industry claim that they do pay attention and when taxes get too high they vote with their feet and do not return to places that charge high taxes. The example frequently cited to prove this point is New York City in the early 1990s when the lodging tax rate surpassed 20 percent and occupancy rates plummeted.

#### **Do Lower Taxes Mean More Business?**

In the early 1990s, about a third of the New York City's hotel rooms remained vacant and average room occupancy rates were flat or falling. Much of the blame was placed on the lodging tax rate of 21.25 percent, easily the highest in the country. Convention organizers announced boycotts of the city and its outrageous room prices. Hoteliers declared tourism was endangered.<sup>1</sup> In response, the state eliminated its 5 percent lodging tax in late 1994, and the city cut its rate. The combined tax fell by more than a fourth; at the same time occupancy rates started to soar.

Although equating high taxes to low occupancy rates makes a convincing argument for lowering lodging taxes, it is not the entire reason that tourism was down in New York. Other factors—such as the Gulf War and an economic recession in the early 1990s—contributed to low visitor numbers. With an end to the recession in 1992, the economy and tourism rebounded. Additionally, New York City made a concerted effort to improve its public image through a series of economic development and crime initiatives, which has made it a more desirable tourist destination.

In 1997, occupancy rates were high, hovering around 85 percent. Interestingly, due to increased demand consumers are paying more now than ever before. Room rates that were considered crippling in 1993 were a full 39 percent higher in 1997, and finding available lodging was difficult.<sup>2</sup>

Even though high lodging taxes may not be entirely responsible for low occupancy rates, it is fair to say that tourists do care about overall travel costs, and some cities are noted as being very expensive. Taxes clearly contribute to total costs.

Not only are tourism taxes very high, but some are misleading and buried in other fees and surcharges. Rental cars offer a good example. Local taxing districts and airport authorities often levy additional charges on cars rented at airports.

Results of a TIA October 1998 survey of 1,200 U.S. adult travelers found that 90 percent of travelers are well aware of the taxes they are paying and have varying opinions about how they should be spent. In particular, 75 percent of past-year travelers recalled paying a restaurant meal tax while on a trip. Other highly recalled taxes included gasoline taxes, hotel taxes and highway tolls. Half the travelers surveyed favor using travel tax money for the general fund of the local community. About half the travelers also favor using this tax money to benefit the travelers to that area, such as in setting up 1-800 numbers so visitors can obtain tourist information. One-third of travelers surveyed feel it is very appropriate to use tax money to pay for advertising to encourage visitors to come to that community, to build visitor welcome centers and to pay salaries of local tourism offices (see table 13).

**Table 13. Traveler's Opinions of Tourism Taxes**

<b>Project</b>	<b>Very Appropriate</b>	<b>Somewhat Appropriate</b>	<b>Not At All Appropriate</b>
General fund	50%	32%	15%
Free 800 numbers for tourist information	47	35	15
Tourism promotion	36	44	18
Welcome centers	35	46	15
Salaries for local tourism office	32	41	22
New arts or cultural projects	28	43	25
Convention centers	21	44	31
Sports stadiums	12	31	52

Source: Travel Industry Association of America, October 1998.

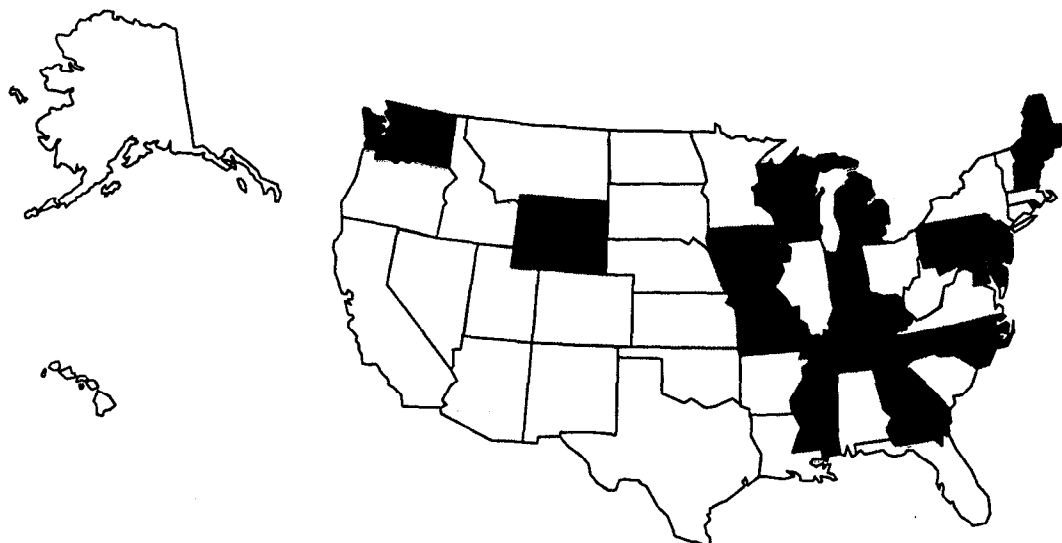
### **State Funding and Financial Support for Tourism**

As state lawmakers increasingly recognize that tourism is a meaningful economic development tool, tourism funding across the country has increased by more than 20 percent in the past three years. But that is far from the whole story, according to Zeitgeist President Bill Geist. "It's the states that realize that a dollar invested in tourism promotion equates to several times that in state taxes generated that are increasingly supporting their tourism effort with new dollars," he said. The top 15 state tourism offices increased their budgets by more than \$54 million between 1995 and 1998 (an average of \$3.6 million each).<sup>3</sup>

As figure 5 shows, most state tourism offices are funded primarily with general fund appropriations; 20 states use nothing but general fund revenues to promote tourism.



Figure 5.  
States that Rely Only on General Fund Appropriations  
to Fund their State Tourism Offices



N=20

Source: Travel Industry Association of America, 1999.

In recent years, however, state legislatures have become more creative. For example, the legislature in Missouri adopted a performance-based tourism funding formula. This formula is viewed as a model by other states. It recently was adopted in Washington.

- Missouri's investment in tourism promotion could top \$32 million by the year 2004 as a result of a new funding mechanism created in 1993. After years of searching for a dependable revenue source to fund the Division of Tourism's efforts, Missouri's travel industry united behind HB 188. Codified as RSMo 620.467 and known as the "Division of Tourism Supplemental Revenue Fund," this performance-based budgeting process sets aside a percentage of tourism-generated tax revenue for additional tourism promotion without requiring a tax increase. The state tourism office worked with the Missouri Department of Revenue to identify tourism industries in Missouri and the amount of tax revenue that was generated by specific businesses that serve travelers. Businesses in 17 different categories were chosen, identified by SIC (standard industry classification) codes (see figure 6). A small percentage of the growth in tax revenue from those businesses is earmarked for tourism marketing. The plan was based on the conservative assumption that tax revenue generated by traveler-serving businesses will grow by at least 3 percent per year. The Division of Tourism receives half of any increase in tax revenue above that 3 percent level. The amount earmarked for the state tourism office is capped at \$3 million per year. The measure also called for the division's existing funding from general revenue

to be eliminated gradually, at a rate of 10 percent per year. At the end of 10 years, the tourism office would be entirely funded from this new tax revenue source. Since 1994, the amount of general fund support to the Division of Tourism has gone from \$6 million to \$3 million in 1998, while the total budget has gone from \$6 million to \$13 million.

**Figure 6.**  
**SIC Codes Used in Missouri's Tourism Funding Formula**

5811	Eating Places Only
5812	Eating and Drinking Places
5813	Drinking Place - Alcoholic Beverages
7010	Hotels, Motels and Tourist Courts
7020	Rooming and Boarding Houses
7030	Camps and Trailer Parks
7033	Trailer Parks and Camp Sites
7041	Organization Hotels and Lodging Houses
7920	Producers, Orchestras, Entertainers
7940	Commercial Sports
7990	Miscellaneous Amusement and Recreation
7991	Boat and Canoe Rentals
7992	Public Golf Courses and Swimming Pools
7996	Amusement Parks
7998	Tourist Attractions
7999	Amusement NEC
8420	Botanical and Zoological Gardens

Source: Missouri Division of Tourism, 1998.

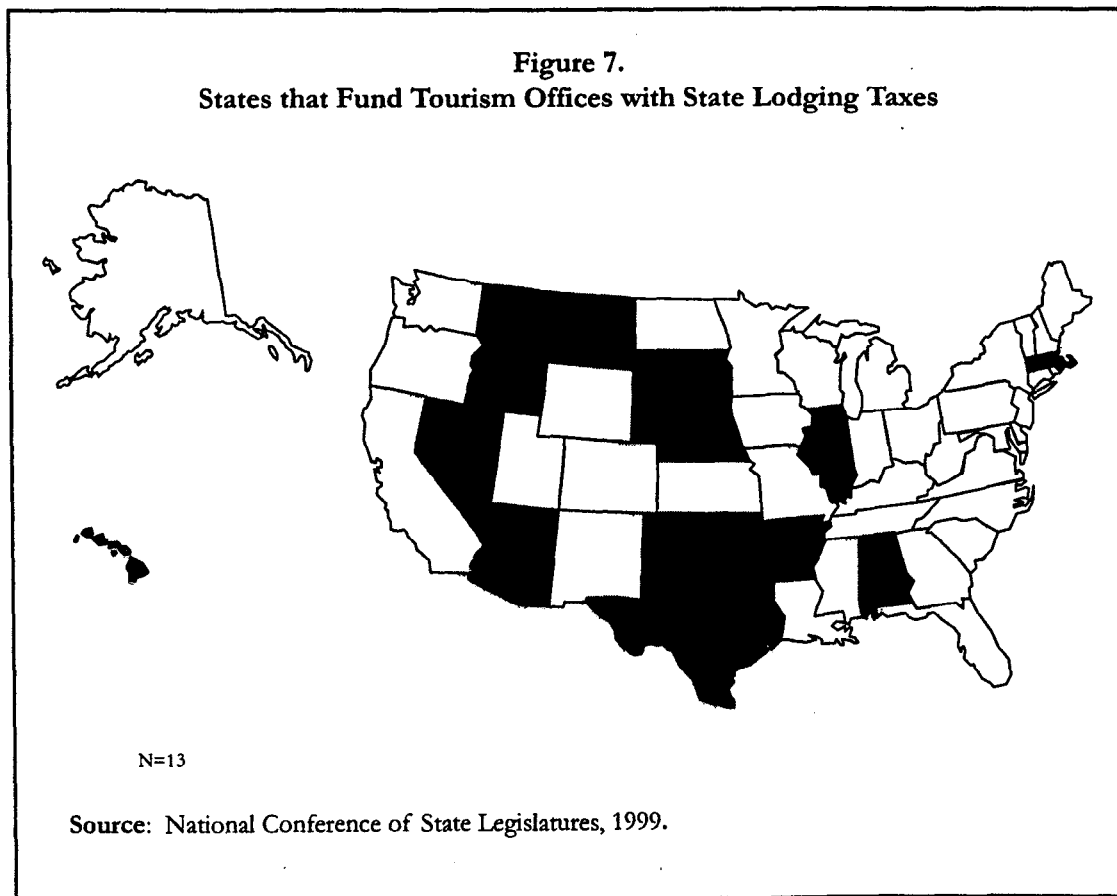
- Following in Missouri's footsteps, Washington adopted a performance-based funding mechanism during its 1998 legislative session. Increases in the biennial budget for the Division of Tourism will be based on a percentage of the growth in state sales tax generated by the industry.
  1. Sales tax receipts for certain tourism-related industries will be tracked. These industries include lodging, eating and drinking establishments, recreation and auto rentals.
  2. The increase in the amount of sales tax receipts from four years prior to the biennium will be compared to two years prior to the biennium. If there is no increase, performance-based funds will not be computed.

3. If the biennial growth exceeds 8 percent, one-half of the tax receipts of the growth above 8 percent will become additional funding for the division.
- 4. Growth-related funding would be capped at \$2 million per year, or \$4 million per biennium.

Based on current sales tax projections, the 1999-2001 tourism division budget, which begins July 1, 1999, would be \$8 million, an increase of \$1.9 million. The legislation does not guarantee a budget increase. The governor and Legislature still must approve the funding requests.

### *Other State Developments*

States use a number of funding sources in addition to general fund revenues to support tourism. State lodging taxes top the list as the most frequent supplemental funding source (see figure 7).



In addition to lodging taxes, states also earmark revenues for tourism promotion from restaurant sales, car rentals, admissions, recreation sales and lotteries, to name a few. Some examples of state tourism funding strategies are featured below.

- When the Florida Legislature created its new state tourism office, VISIT FLORIDA, in 1996, it provided capital via a Tourism Promotional Trust Fund. A percentage (15.75 percent) of revenues from the \$2 per day rental car surcharge generates approximately \$20 million per year in tourism operating funds. VISIT FLORIDA is required to match this revenue one-to-one by the year 2001.
- Illinois state tourism funding is tied directly to lodging tax receipts. As a result of legislation passed in 1997 by the Illinois General Assembly, 29 percent of hotel and motel tax receipts are dedication to Illinois Bureau of Tourism programs. The law put to rest a decade-old statute that provided fixed dollar amounts for certain tourism programs. Now, the state has the mechanism in place to ensure additional funding potential as the state's tourism industry grows. Forecasted lodging tax revenue for FY 1999 is \$42.1 million, which is allocated for tourism programs.
- When the Hawaii Legislature restructured its new tourism office in 1998, it also established a new dedicated funding source for tourism effective January 1, 1999. The funding source was established by raising the transient accommodations tax from 6 percent to 7.25 percent and broadening it to include the occupancy of time-share units. A portion of the revenue (2.75 percent) is earmarked to create a tourism special fund (approximately \$55 million for 1999) for tourism-related activities.
- Arizona imposes a 5.5 percent state lodging tax on hotel rooms. By statute, 3 percent of the total collection goes into an established tourism fund to be used only for marketing programs. That currently comprises about \$2.7 million of the \$8.8 million total budget.
- Arkansas levies a 2 percent tourism tax on camping fees; tourist attraction admissions; guest rooms furnished by hotels, motels, lodging houses and condominiums; and rentals of watercraft and related items. The Department of Parks and Tourism uses the proceeds to promote tourism.
- Louisiana dedicates a portion (.03 percent) of the state sales tax to tourism.
- Idaho permits local resort communities to levy a 2 percent general sales tax in addition to the statewide local option lodging tax. The additional sales tax revenue is to provide funds for small-town resort communities where infrastructures are being encumbered by the high number of visitors.
- Minnesota allows municipalities in which a sport facility is located to impose a supplemental sales tax on retail liquor sales or hotel/motel gross receipts at a rate necessary to support maintenance of the facility.

- The Montana Resort Tax authorizes “designated resort communities” (communities of fewer than 2,500 that derive major revenue from tourists) to impose a resort tax of up to .3 percent. The tax applies to sales by hotels, motels and other lodging establishments; restaurants; taverns, bars, night clubs and other public establishments that serve alcoholic beverages by the drink and establishments that sell luxuries. Currently, only five communities qualify.
- In 1987, Oklahoma enacted a .01 percent gross receipts tax on lodging, food/drink, tourist attractions, motor vehicle rentals and tour bus tickets. Money collected from this tax goes toward tourism promotion.
- South Carolina levies a 5 percent tax on entertainment and recreation (including golf green fees). The majority of this revenue goes to the state tourism office.

Other mechanisms for funding tourist-related activities include income tax check-offs and lottery revenues. Several states have a check-off box on their income tax forms that allows taxpayers the option of donating funds for a special purpose related to tourism. Kentucky allows a check-off for the Bluegrass State Games, and 11 states have check-offs to fund Olympic committees. Ohio has a check-off option for natural areas, Alabama has a tax check-off for the arts and Rhode Island has one for arts and tourism.

Experience suggests that over-reliance on check-offs, like over-reliance on earmarking, can present problems. As the number of check-off options has increased in the states, the amount of revenue any single check-off generates has declined. Oregon used a tax check-off to provide supplemental funding for the arts from 1982 to 1992, but the arts were removed from Oregon’s tax check-off program in 1993. After raising a maximum of \$167,000 in 1986, the program gradually received less money as the number of check-off options grew. Legislation stipulated that tax check-off programs in the state must generate at least \$50,000 for two consecutive years. The Oregon program failed to generate the minimum amount in 1991 and 1992, and was discontinued.

Another revenue raiser for tourism-related activities—one used in five states—is earmarking state lottery revenues. Colorado allocates lottery revenues to parks; Maryland and Washington earmark some lottery revenues for new sports stadiums; and Kansas, Oregon and West Virginia earmark lottery revenues for tourism development and advertising. Table 14 shows the funding sources states use for their tourism offices.

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
<b>Alabama</b>	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% <b>Total: 10%</b>
* Lodging tax is in lieu of sales tax.								
<b>Alaska *</b>	none	none	None	n/a	up to 6%	up to 9%	local discretion	Anchorage Local lodging: 8% <b>Total: 8%</b>
* All accommodation taxes are local option.								
<b>Arizona</b>	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% <b>Total: 10.625%</b>
* Lodging tax is in lieu of sales tax.								
<b>Arkansas</b>	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% <b>Total: 10.125%</b>
<b>California*</b>	6%	none	None	n/a	up to 2.5%	no specified maximum	local discretion	Los Angeles Local lodging: 14% <b>Total: 14%</b>
* All accommodation taxes are local option.								
<b>Colorado</b>	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% <b>Total: 11.8%</b>
<b>Connecticut</b>	6%	12%*	12%	25% to regional tourism offices	none	none	n/a	Hartford State: 12% No local taxes <b>Total: 12%</b>
* Lodging tax is in lieu of sales tax.								
<b>Delaware</b>	none	8%	8%	1% to specific counties for tourism promotion	none	none	n/a	Wilmington State: 8% No local taxes <b>Total: 8%</b>

National Conference of State Legislatures

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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 *
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 <b>Total: 13% + \$1.50 / day</b>
* Lodging tax is in lieu of sales tax.								
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% <b>Total: 12.5%</b>
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% <b>Total: 14%</b>
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 <b>Total: 11.41%</b>
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% <b>Total: 11%</b>
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% <b>Total: 14.9%</b>
* 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% <b>Total: 10%</b>
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% <b>Total: 12%</b>

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
<b>Kansas</b>	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% <b>Total: 11.9%</b>
<b>Kentucky</b>	6%	none	6%	n/a	none	up to 5%	tourism promotion and convention centers	Louisville State: 6% No local sales tax Local lodging: 5% <b>Total: 11%</b>
<b>Louisiana</b>	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% <b>Total: 11% plus daily surcharge</b>
* 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.								
<b>Maine</b>	5.5%	7%*	7%	general fund	none	none	n/a	Portland State: 7% No local taxes <b>Total: 7%</b>
* Lodging tax is in lieu of sales tax.								
<b>Maryland</b>	5%	none	5%	n/a	none	up to 8%	general fund	Baltimore State: 5% Local lodging: 7% <b>Total: 12%</b>
<b>Massachusetts</b>	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% <b>Total: 9.7%</b>
* Lodging tax is in lieu of sales tax.								
<b>Michigan</b>	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%* <b>Total: 15%</b>
* 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).								



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
<b>Minnesota</b>	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% <b>Total: 12%</b>
* The 2% transient lodging tax in Minneapolis applies to facilities with more than 50 rooms.								
<b>Mississippi</b>	7%	none	7%	n/a	none	up to 3%	tourism promotion	Jackson State: 7% Local lodging: 1% plus \$0.75/ night <b>Total: 8% plus \$0.75/night</b>
<b>Missouri</b>	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% <b>Total: 14.1%</b>
<b>Montana</b>	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 <b>Total: 4%</b>
* The five resort communities are West Yellowstone, Whitefish, Virginia City, St. Regis and Big Sky.								
<b>Nebraska</b>	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% <b>Total: 11%</b>
<b>Nevada *</b>	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% <b>Total: 8%</b>
* All accommodation taxes are local option. ** State sales tax varies by county.								
<b>New Hampshire</b>	none	8%	8%	general fund	none	none	n/a	Manchester State: 8% No local taxes <b>Total: 8%</b>

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
<b>New Jersey</b>	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% <b>Total: 13%</b>
* When combined with the luxury tax, the state rate is limited to 4% for a combined maximum rate of 13%.								
<b>New Mexico</b>	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% <b>Total: 10.25%</b>
<b>New York</b>	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 <b>Total: 13.25% plus \$2/day</b>
* New York City imposes a lodging surcharge of \$2/day on rooms that cost more than \$40.								
<b>North Carolina</b>	4%	none	4%	n/a	up to 2.5%	up to 6%	local discretion	Charlotte State: 4% Local sales: 2.5% Local lodging: 6% <b>Total: 12.5%</b>
<b>North Dakota</b>	5%	none	5%	n/a	up to 1.75%	up to 3%	local discretion	Fargo State: 5% Local sales: 1% Local lodging: 3% <b>Total: 9%</b>
<b>Ohio</b>	5%	none	5%	n/a	up to 2%	up to 10%	1/3 to 1/2 is earmarked in some areas to local convention bureaus	Cleveland State: 5% Local sales: 2% Local lodging: 6% Cultural facility: 1.5% <b>Total: 14.5%</b>
<b>Oklahoma</b>	4.5%	0.1%	4.6%	state's tourism advertising campaign	up to 4%	up to 5%	usually tourism promotion or economic development	Tulsa State: 4.6% Local sales: 3.5% Local lodging: 5% <b>Total: 13.1%</b>
<b>Oregon *</b>	none	none	none	n/a	none	up to 9.5%	usually some is allocated to travel and tourism	Portland State: none Local lodging: 9% <b>Total: 9%</b>
* All accommodation taxes are local option.								

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
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% <b>Total: 13%</b>
Puerto Rico	none	9% or 11% if hotel has casino	9% or 11%		none	none	n/a	San Juan State: 9% or 11% <b>Total: 9% or 11%</b>
Rhode Island	7%	5%	12%	47% of room taxes go to six regional tourism organizations	None	none	n/a	Providence State: 12% No local taxes <b>Total: 12%</b>
South Carolina	5%	7**	7%	n/a	up to 1%	up to 3%	local discretion	Charleston State: 7% Local sales: 1% <b>Total: 8%</b>
* 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% <b>Total: 9%</b>
Tennessee	6%	none	6%	n/a	up to 2.75%	up to 5%	general fund	Nashville State: 6% Local sales: 2.25% Local lodging: 4% <b>Total: 12.25%</b>
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	Dallas State: 6% Local sales: n/a Local lodging: 9% <b>Total: 15%</b>
* 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	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%*** <b>Total: 10.5%</b>
* 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.								

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
<b>Vermont</b>	5%	9%*	9%	general fund	1% (not all localities qualify)	1% (only a few localities qualify)	general fund	Burlington State: 9% Local lodging: 1% <b>Total: 10%</b>
* Lodging tax is in lieu of sales tax.								
<b>Virginia</b>	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% <b>Total: 10.5%</b>
<b>Washington</b>	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% <b>Total: 15.6%</b>
<b>West Virginia</b>	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% <b>Total: 9%</b>
<b>Wisconsin</b>	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% <b>Total: 14.6%</b>
<b>Wyoming</b>	4%	none	4%	n/a	up to 2%	up to 4%	90% for tourism promotion	Cheyenne State: 4% Local sales: 2% Local lodging: 2% <b>Total: 8%</b>

STATE AND LOCAL RESTAURANT TAXES - 1998

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RESTAURANT TAX	COMBINED STATE RESTAURANT TAXES	STATE USES FOR SPECIFIC RESTAURANT TAXES	LOCAL GENERAL SALES TAX	LOCAL RESTAURANT TAX	LOCAL USE OF RESTAURANT TAX REVENUES	COMBINED STATE AND LOCAL RESTAURANT TAXES IN SELECT CITIES
Alabama	4% <sup>n</sup>	none	4% <sup>a</sup>	n/a	up to 4%	up to 5%	local discretion	Mobile State: 4% <sup>a</sup> Local sales: 1% <sup>a</sup> Local restaurant: 5% <sup>a</sup> <b>Total: 10%</b>
Alaska	none	none	none	n/a	up to 6%	local sales	general fund	Anchorage No sales taxes <b>Total: 0</b>
Arizona	5%	none	5%	n/a	up to 2.5%	up to 4.25%	local discretion	Phoenix State: 5% Local sales: 0.75% (includes 0.25% for stadium district) Local restaurant: 1.3% <b>Total: 7.05%</b>
Arkansas	4.625%	none	4.625%	n/a	up to 4%	up to 3%	local tourism promotion	Little Rock State: 4.625% Local sales: 1.5% Local restaurant: 2% <b>Total: 8.125%</b>
California	6%	none	6%	n/a	up to 2.5%	none	n/a	Los Angeles State: 6% Local sales: 2.25% <b>Total: 8.25%</b>
Colorado	3%	none	3%	n/a	up to 5%	up to 0.5%	n/a	Denver State: 3% Local sales: 3.5% Local restaurant: 0.5% Special districts: 0.8% <b>Total: 7.8%</b>
Connecticut	6%	none	6%	n/a	none	none	n/a	Hartford State: 6% No local taxes <b>Total: 6%</b>
Delaware	none	none	none	n/a	none	none	n/a	Wilmington No sales tax
District of Columbia	5.75%	10% <sup>*</sup>	10%	some to convention center	same as state	same as state	same as state	Washington, D.C. State: 10% <b>Total: 10%</b>

\* Restaurant tax is in lieu of sales tax.

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RESTAURANT TAX	COMBINED STATE RESTAURANT TAXES	STATE USES FOR SPECIFIC RESTAURANT TAXES	LOCAL GENERAL SALES TAX	LOCAL RESTAURANT TAX	LOCAL USE OF RESTAURANT TAX REVENUES	COMBINED STATE AND LOCAL RESTAURANT TAXES IN SELECT CITIES
<b>Florida</b>	6%	none	6%	n/a	up to 1.5%*	up to 2%**	local tourism development	Miami State: 6% Local restaurant tax: 2% Irrelevant care tax: 0.5% <b>Total: 8.5%</b>
* Counties with high tourism may impose additional sales taxes.								
** Counties may impose a 2% tax on restaurants in hotels and motels only and a 1% tax on restaurants licensed to sell alcoholic beverages.								
<b>Georgia</b>	4%	none	4%	n/a	up to 2%	local sales tax	general fund	Atlanta State: 4% Local sales: 1% Transit district: 1% <b>Total: 6%</b>
<b>Hawaii</b>	4%	none	4%	n/a	none	none	n/a	Honolulu State: 4% No local taxes <b>Total: 4%</b>
<b>Idaho</b>	5%	none	5%	n/a	up to 2% (resorts only)	up to 2% (resorts only)	tourism promotion	Boise State: 5% <b>Total: 5%</b>
<b>Illinois</b>	6.25%	none	6.25	n/a	up to 2% plus transit sales taxes	up to 5%	local discretion	Chicago State: 6.25% Local sales: 1.5% Metro Pier & Expo: 1% Central business tax: 1% <b>Total: 9.75%</b>
<b>Indiana</b>	5%	none	5%	n/a	none	up to 1%	local discretion	Indianapolis State: 5% Local meals tax: 1% <b>Total: 6%</b>
<b>Iowa</b>	5%	none	5%	n/a	up to 1%	local sales tax	general fund	Des Moines State: 5% No local sales tax <b>Total: 5%</b>
<b>Kansas</b>	4.9%	none	4.9%	n/a	up to 2%	up to 3% (if a sports authority has been created in the locality)	local discretion	Wichita State: 4.9% Local sales tax: 1% <b>Total: 5.9%</b>
<b>Kentucky</b>	6%	none	6%	n/a	none	up to 3%	local discretion	Louisville State: 6% No local taxes <b>Total: 6%</b>

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RESTAURANT TAX	COMBINED STATE RESTAURANT TAXES	STATE USES FOR SPECIFIC RESTAURANT TAXES	LOCAL GENERAL SALES TAX	LOCAL RESTAURANT TAX	LOCAL USE OF RESTAURANT TAX REVENUES	COMBINED STATE AND LOCAL RESTAURANT TAXES IN SELECT CITIES
Louisiana	4%	none	4%	4% state sales tax rate includes a 0.03% levy by the Louisiana Tourism Promotional District	up to 5.25%	additional 0.5%	local discretion	New Orleans State: 4% Local sales: 5% Exhibition hall: 0.5% <b>Total: 9.5%</b>
Maine	5.5%	7%*	7%	general fund	none	none	n/a	Portland State: 7% No local taxes <b>Total: 7%</b>
* Restaurant tax is in lieu of sales tax. The 7% rate applies to restaurants that serve alcoholic beverages. If no alcohol is served, the rate is 6%.								
Maryland	5%	none	5%	n/a	none	up to 1% in resort areas	general fund	Baltimore State: 5% No local taxes <b>Total: 5%</b>
Massachusetts	5%	5%*	5%	general fund and local aid	none	none	n/a	Boston State: 5% No local taxes <b>Total: 5%</b>
* Restaurant tax is in lieu of sales tax.								
Michigan	6%	none	6%	n/a	none	up to 1%	stadiums and convention centers	Detroit State: 6% Local 1% <b>Total: 7%</b>
Minnesota	6.5%	none	6.5%	n/a	up to 1%	up to 3%	usually convention centers or sports facilities	Minneapolis State: 6.5% Local sales tax: 0.5% Downtown restaurant tax: 3% <b>Total: 10%</b>
Mississippi	7%	none	7%	n/a	none	up to 2%	tourism promotion	Jackson State: 7% Local restaurant tax: 1% <b>Total: 8%</b>
Missouri	4.225%	none	4.225%	n/a	up to 3.75%	up to 2%	tourism promotion	St. Louis State: 4.225% Local sales tax: 2.625% Local restaurant tax: 1.5% <b>Total: 8.35%</b>
Montana	none	none	none	n/a	none	up to 3% in designated resort communities (5 qualify)*	local discretion	Bozeman No sales taxes No restaurant taxes <b>Total: 0</b>
* The five resort communities are West Yellowstone, Whitefish, Virginia City, St. Regis and Big Sky.								

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RESTAURANT TAX	COMBINED STATE RESTAURANT TAXES	STATE USES FOR SPECIFIC RESTAURANT TAXES	LOCAL GENERAL SALES TAX	LOCAL RESTAURANT TAX	LOCAL USE OF RESTAURANT TAX REVENUES	COMBINED STATE AND LOCAL RESTAURANT TAXES IN SELECT CITIES
Nebraska	5%	none	5%	n/a	up to 1.5%	sales tax	general fund	Omaha State: 6% Local sales: 1% <b>Total: 7%</b>
Nevada	6.5%, 6.75% or 7.0% <sup>a</sup> *	none	6.5%, 6.75% or 7.0% <sup>a</sup> *	n/a	up to 0.5%	sales tax	n/a	Las Vegas State sales tax: 7% <b>Total: 7%</b>
*State sales tax rate varies by county.								
New Hampshire	none	8%	8%	general fund	none	none	n/a	Manchester State: 8% No local taxes <b>Total: 8%</b>
New Jersey	6%	none	6% <sup>a</sup>	n/a	none	up to 9% <sup>a</sup> *	tourism development (Cape May County only)	Atlantic City State: 4% Local luxury tax: 9% <b>Total: 13%</b>
* When combined with the luxury tax, the state rate is limited to 4% for a combined maximum rate of 13%. However, alcoholic beverages sold by the drink in Atlantic City are taxed at a combined rate of 10% (3% local luxury tax, 7% state sales tax).								
New Mexico	5%	none	5%	n/a	up to 1.9375%	local sales tax	general fund	Santa Fe State: 5% Local sales: 1.25 <b>Total: 6.25%</b>
New York	4%	none	4%	n/a	up to 4.25%	up to 7%	local discretion	New York State: 4% Local sales: 4.25 <b>Total: 8.25%</b>
North Carolina	4%	none	4%	n/a	up to 2.5%	up to 1%	civic centers, arenas, tourist- related expenses	Charlotte State: 4% Local sales: 2.5% Meals tax: 1% <b>Total: 7.5%</b>
North Dakota	5%	7% on alcoholic beverages	7%	general fund	up to 1.75%	up to 1%	local discretion	Fargo State: 5% Local sales: 1% <b>Total: 6%</b>
Ohio	5%	none	5%	n/a	up to 2%	local sales tax	general fund	Cleveland State: 5% Local sales: 2% <b>Total: 7%</b>
Oklahoma	4.5%	0.1%	4.6%	state's tourism advertising campaign	up to 4%	local sales tax	general fund	Tulsa State: 4.6% Local sales: 3.5% <b>Total: 8.1%</b>



STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RESTAURANT TAX	COMBINED STATE RESTAURANT TAXES	STATE USES FOR SPECIFIC RESTAURANT TAXES	LOCAL GENERAL SALES TAX	LOCAL RESTAURANT TAX	LOCAL USE OF RESTAURANT TAX REVENUES	COMBINED STATE AND LOCAL RESTAURANT TAXES IN SELECT CITIES
Oregon	none	none	none	n/a	none	up to 5%	local discretion	Portland No sales tax <b>Total: 0</b>
Pennsylvania	6%	none	6%	n/a	1% (Philadelphia and Allegheny County only)	local sales tax	general fund	Philadelphia State: 6% Local sales: 1% <b>Total: 7%</b>
Puerto Rico	none	none	none		none	none		San Juan <b>Total: 0</b>
Rhode Island	7%	none	7%	n/a	none	none	n/a	Providence State: 7% No local taxes <b>Total: 7%</b>
South Carolina	5%	none	5%	n/a	up to 1%	up to 2%	local discretion	Charleston State: 5% Local sales: 1% <b>Total: 6%</b>
South Dakota	4%	none	4%	n/a	up to 2%	up to 1%	tourism purposes	Sioux Falls State: 4% Local sales: 2% Local restaurant: 1% <b>Total: 7%</b>
Tennessee	6%	none	6%	n/a	up to 2.75%	local sales tax	general fund	Nashville State: 6% Local sales: 2.25% <b>Total: 8.25%</b>
Texas	6.25%	none	6.25%	n/a	up to 2% (includes special districts)	local sales tax	general fund	Dallas State: 6.25% Local sales: 2% <b>Total: 8.25%</b>
Utah	4.75%	none	4.75%	n/a	up to 3.35%* (includes special districts)	up to 1%	tourism promotion, recreation, cultural or convention facilities	Salt Lake City State: 4.75% Local sales: 1.25% Local restaurant: 1%** <b>Total: 7%</b>
* Includes resort community tax of up to 1% imposed on sales in communities where transient room capacity equals or exceeds permanent resident population.								
** Includes Tourism, Recreation, Cultural and Convention Facilities Tax of 1.0% on restaurants.								
Vermont	5%	9%*	9%	general fund	1% (not all localities qualify)	1% (only a few communities qualify)	general fund	Burlington State: 9% Local restaurant: 1% <b>Total: 10%</b>
* Restaurant tax is in lieu of sales tax.								

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RESTAURANT TAX	COMBINED STATE RESTAURANT TAXES	STATE USES FOR SPECIFIC RESTAURANT TAXES	LOCAL GENERAL SALES TAX	LOCAL RESTAURANT TAX	LOCAL USE OF RESTAURANT TAX REVENUES	COMBINED STATE AND LOCAL RESTAURANT TAXES IN SELECT CITIES
Virginia	3.5%	none	3.5%	n/a	up to 1%	up to 4%	general fund	Norfolk State: 3.5% Local sales: 1% Local restaurant: 4% Other taxes: 1.5% <b>Total: 10%</b>
Washington	6.5%	none	6.5%	n/a	up to 2.1% (includes transportation district)	0.5% (King County)	baseball stadium	Seattle State: 6.5% Local sales: 2.1% Local restaurant: 0.5% <b>Total: 9.2%</b>
West Virginia	6%	none	6%	n/a	none	none	n/a	Charleston State: 6% No local tax <b>Total: 6%</b>
Wisconsin	5%	none	5%	n/a	up to 0.6% (includes stadium tax of 0.1% in 5 counties)	up to 0.5%	local exposition centers	Milwaukee State: 5% Local sales: 0.6% Local restaurant: 0.25% <b>Total: 5.85%</b>
Wyoming	4%	none	4%	n/a	up to 2%	local sales tax	general fund	Cheyenne State: 4% Local sales: 2% <b>Total: 6%</b>

STATE AND LOCAL RENTAL CAR TAXES - 1998

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RENTAL CAR TAX	COMBINED STATE RENTAL CAR TAXES	STATE USES FOR SPECIFIC RENTAL CAR TAXES	LOCAL GENERAL SALES TAX	LOCAL RENTAL CAR TAX	LOCAL USE OF RENTAL CAR TAX REVENUES	COMBINED STATE AND LOCAL RENTAL CAR TAXES IN SELECT CITIES
Alabama	4%	8%*	8%	Education	up to 4%	sales tax	n/a	Mobile State: 8% Local sales: 1% <b>Total: 9%</b>
* State sales tax on rental cars is 8%.								
Alaska	none	none	none	n/a	up to 6%	none	n/a	Anchorage No sales tax <b>Total: 0</b>
Arizona	5%	5%	10%	Information not available	up to 2.5%	up to 3.3% plus \$3.50 or \$2.50/ day	local discretion	Phoenix State: 10% Local rental car tax: 3.3% Other taxes: 0.75% County surcharge: \$2.50/day <b>Total: 14.05% plus \$2.50/day*</b>
* Additional off-airport car rental fee of 7%.								
Arkansas	4.625%	5.5%*	5.5%	Information not available	up to 4%	up to 5%	local discretion	Little Rock State: 5.5% Local sales: 1.5% Local rental car: 5% <b>Total: 12%</b>
* State rental car tax is in lieu of state sales tax.								
California	6%	none	6%	n/a	up to 2.5%	none	n/a	Los Angeles State: 6% Local sales: 2.25% <b>Total: 8.25%*</b>
* Additional off-airport car rental fee of 8%.								
Colorado	3%	none	3%	n/a	up to 5%	up to 5.5%	information not available	Denver State: 3% Local sales: 5.5% <b>Total: 8.5%*</b>
* Additional off-airport car rental fee of \$2.98 per day.								
Connecticut	6%	3% plus \$1.00 per day	9% plus \$1.00 per day	\$1.00/day surcharge is dedicated to tourism	none	none	n/a	Hartford State: 9% plus \$1.00/day No local taxes <b>Total: 9% plus \$1.00/day</b>
Delaware	none	none	none	n/a	none	none	n/a	Wilmington No sales tax <b>Total: 0</b>
District of Columbia	5.75%	10%*	10%	some to convention center	same as state	same as state	same as state	Washington, D.C. State: 10% <b>Total: 10%**</b>
* Rental car tax is in lieu of sales tax. ** Additional off-airport car rental fee of 4%.								

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RENTAL CAR TAX	COMBINED STATE RENTAL CAR TAXES	STATE USES FOR SPECIFIC RENTAL CAR TAXES	LOCAL GENERAL SALES TAX	LOCAL RENTAL CAR TAX	LOCAL USE OF RENTAL CAR TAX REVENUES	COMBINED STATE AND LOCAL RENTAL CAR TAXES IN SELECT CITIES
<b>Florida</b>	6%	\$2.05/day	6% plus \$2.05/ day	75% for roads, 15.75% for tourism promotion and 4.25% for international trade promotion	up to 1.5%*	none	n/a	Miami State: 6% plus \$2.05 <b>Total: 6% plus \$2.05/day</b>
* Counties with high tourism may impose additional sales taxes.								
<b>Georgia</b>	4%	none	4%	n/a	up to 2%	up to 3%	some to pay for sports facilities	Atlanta State: 4% Local sales: 1% Transit district: 1% County rental car tax: 3% <b>Total: 9%*</b>
* Additional off-airport car rental fee of 8%.								
<b>Hawaii</b>	4.16%	\$2.00/day*	4.16% plus \$2.00/day	highway fund	none	none	n/a	Honolulu State: 4.16% plus \$2.00/day No local taxes <b>Total: 4.16% plus \$2.00/day</b>
* Beginning September 1, 1999, the per-day surcharge rate increases to \$3.00/per day.								
<b>Idaho</b>	5%	none	5%	n/a	up to 2% (resorts only)	none	n/a	Boise State: 5% <b>Total: 5%</b>
<b>Illinois</b>	6.25%	5%	5%*	general fund	up to 2% plus transit sales taxes	up to 1% (excluding Chicago)	local discretion	Chicago State: 5% Local car rental: 1% Metro Pier & Expo: 6% Chicago transaction tax: 6% Chicago surcharge: \$2.75/rental <b>Total: 18% plus \$2.75/rental</b>
* Rental car tax is in lieu of sales tax.								
<b>Indiana</b>	5%	none	5%	n/a	none	up to 6%	economic development	Indianapolis State: 5% Local: 6% <b>Total: 11%*</b>
* Additional off-airport car rental fee of 7%.								
<b>Iowa</b>	5%	none	5%	n/a	up to 1%	local sales tax	general fund	Des Moines State: 5% No local sales tax <b>Total: 5%</b>
<b>Kansas</b>	4.9%	3.5%	8.4%	information not available	up to 2%	local sales tax	general fund	Wichita State: 8.4% Local sales tax: 1% <b>Total: 9.4%</b>
<b>Kentucky</b>	6%	none	6%	n/a	none	up to 3%	local discretion	Louisville State: 6% No local sales tax <b>Total: 6%</b>

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RENTAL CAR TAX	COMBINED STATE RENTAL CAR TAXES	STATE USES FOR SPECIFIC RENTAL CAR TAXES	LOCAL GENERAL SALES TAX	LOCAL RENTAL CAR TAX	LOCAL USE OF RENTAL CAR TAX REVENUES	COMBINED STATE AND LOCAL RENTAL CAR TAXES IN SELECT CITIES
Louisiana	4%	3%	7%	4% state sales tax rate includes a 0.03% levy by the Louisiana Tourism Promotional District	up to 5%	up to 5.25%	local discretion	New Orleans State: 7% Local car rental: 5% Other taxes: 1.75% Surcharge: \$2.00/day <b>Total: 13.75% plus \$2.00/day*</b>
* Additional off-airport car rental fee of 5%.								
Maine	5.5%	10%*	10%	general fund	none	none	n/a	Portland State: 10% No local taxes <b>Total: 10%</b>
* Rental car tax is in lieu of sales tax.								
Maryland	5%	11.5%*	11.5%	general fund	none	none	n/a	Baltimore State: 11.5% No local taxes <b>Total: 11.5%</b>
* Rental car tax is in lieu of sales tax.								
Massachusetts	5%	none	5%	n/a	none	\$10.30/rental surcharge in Boston	local discretion	Boston State: 5% \$10.30/rental surcharge is imposed in Boston <b>Total: 5% plus \$10.30/rental</b>
Michigan	6%	none	6%	n/a	none	up to 2%	stadiums and convention centers	Detroit State: 6% Local taxes: 2% <b>Total: 8%</b>
Minnesota	6.5%	6.2%	12.7%	information not available	up to 1%	none	n/a	Minneapolis State: 12.7% No local taxes <b>Total: 12.7%*</b>
* Additional off-airport car rental fee of \$1.75.								
Mississippi	7% (3% on car rentals)	6%	9%	information not available	none	none	n/a	Jackson State: 9% No local taxes <b>Total: 9%</b>
Missouri	4.225%	none	4.225%	n/a	up to 3.75%	none	n/a	St. Louis State: 4.225% Local taxes: 1.75% <b>Total: 5.975%</b>
Montana	none	none	none	n/a	none	none	n/a	Bozeman No taxes <b>Total: 0</b>
Nebraska	6.5%	4.5%	11%	information not available	up to 1.5%	\$2.00/day (Omaha)	information not available	Omaha State: 11% Local tax: \$2.00/day <b>Total: 11% plus \$2.00/day</b>

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RENTAL CAR TAX	COMBINED STATE RENTAL CAR TAXES	STATE USES FOR SPECIFIC RENTAL CAR TAXES	LOCAL GENERAL SALES TAX	LOCAL RENTAL CAR TAX	LOCAL USE OF RENTAL CAR TAX REVENUES	COMBINED STATE AND LOCAL RENTAL CAR TAXES IN SELECT CITIES
<b>Nevada</b>	6.5%, 6.75% or 7%*	6% state rental surcharge	varies	general fund	up to 0.5%	none	n/a	Las Vegas State: 13% <b>Total: 13%**</b>
* State sales tax rate varies according to county. ** Additional off-airport car rental fee of 8%.								
<b>New Hampshire</b>	none	none	none	n/a	none	none	n/a	Manchester No taxes <b>Total: 0</b>
<b>New Jersey</b>	6%	none	6%	n/a	none	none	n/a	Atlantic City State: 6% No local taxes <b>Total: 6%*</b>
* Additional off-airport car rental fee of 10%.								
<b>New Mexico</b>	5%	5% plus \$2.00/day	10% plus \$2.00/ day	road fund and general fund	up to 1.9375%	none	n/a	Santa Fe State: 10% plus \$2.00/day Local tax: .75% <b>Total: 10.75% plus \$2.00/day</b>
<b>New York</b>	4%	5%	9%	information not available	up to 4.25%	none	n/a	New York State: 9% Local sales: 4.25% <b>Total: 13.25%</b>
<b>North Carolina</b>	5%	8%*	8%	highways and general fund	up to 2.5%	up to 5%	transportation	Charlotte State: 8% No local taxes <b>Total: 8%**</b>
* A highway use tax is imposed instead of the state sales tax. ** Additional off-airport car rental fee of 5%.								
<b>North Dakota</b>	5%	None	none	n/a	up to 1.75%	none	n/a	Fargo No rental car taxes <b>Total: 0</b>
<b>Ohio</b>	5%	None	5%	n/a	up to 2%	up to 6%	n/a	Cleveland State: 5% Local sales tax: 2% Local car rental: 6% <b>Total: 13%</b>
<b>Oklahoma</b>	4.5%	0.1% plus 6% rental tax	10.6%	0.1% for state's tourism advertising campaign	up to 4%	none	n/a	Tulsa State: 10.6% Local tax: 3.31% <b>Total: 13.910%</b>
<b>Oregon *</b>	none	None	none	n/a	none	10%	local discretion	Portland State: none Local: 10% <b>Total: 10%**</b>
* All rental car taxes are local option. ** Additional off-airport car rental fee of 4%.								

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RENTAL CAR TAX	COMBINED STATE RENTAL CAR TAXES	STATE USES FOR SPECIFIC RENTAL CAR TAXES	LOCAL GENERAL SALES TAX	LOCAL RENTAL CAR TAX	LOCAL USE OF RENTAL CAR TAX REVENUES	COMBINED STATE AND LOCAL RENTAL CAR TAXES IN SELECT CITIES
<b>Pennsylvania</b>	6%	2% plus \$2.00/day	8% plus \$2.00/ day		1% (Philadelphia and Allegheny County only)	none	n/a	Philadelphia State: 8% plus \$2.00/day Local sales: 1% <b>Total: 9% plus \$2.00/day</b>
<b>Puerto Rico</b>	none	None	none		none	none	n/a	San Juan <b>Total: 0</b>
<b>Rhode Island</b>	7%	6%	13%		none	none	n/a	Providence State: 13% No local taxes <b>Total: 13%</b>
<b>South Carolina</b>	5%	5%	10%		up to 1%	none	n/a	Charleston State: 10% Local sales: 1% <b>Total: 11%</b>
<b>South Dakota</b>	4%	5.5%*	9.5%	1% to tourism promotion fund	up to 2%	none	n/a	Sioux Falls State: 9.5% Local sales: 2% <b>Total: 11.5%</b>
* 4.5% state tax on rental cars is imposed in lieu of motor vehicle excise tax								
<b>Tennessee</b>	6%	2%	8%	general fund	up to 2.75%	local sales tax	general fund	Nashville State: 8% Local sales: 2.25% <b>Total: 10.25%</b>
<b>Texas</b>	6.25%	10%*	10%	general fund	up to 2% (includes special districts)	up to 5%	sports facilities	Dallas State: 10% Local sales: n/a Local rental car: 5% <b>Total: 15%**</b>
* Rental car tax is in lieu of sales tax. ** Additional off-airport car rental fee of 8%.								
<b>Utah</b>	4.75%	6.5%	11.25%	real property purchases for highway corridors	up to 3.35%* (includes special districts)	up to 3%	tourism promotion, recreation, cultural facilities or convention facilities	Salt Lake City State: 11.25% Local sales: 1.25% Local rental car: 3%** <b>Total: 15.50%</b>
* Includes resort community tax of up to 1% imposed on sales in communities where transient room capacity equals or exceeds permanent resident population. ** Includes Tourism, Recreation, Cultural and Convention Facilities Tax of 3.0% on rental cars.								
<b>Vermont</b>	5%	none	5%	general fund	1% (not all localities qualify)	none	n/a	Burlington State: 5% No local taxes <b>Total: 5%</b>

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE RENTAL CAR TAX	COMBINED STATE RENTAL CAR TAXES	STATE USES FOR SPECIFIC RENTAL CAR TAXES	LOCAL GENERAL SALES TAX	LOCAL RENTAL CAR TAX	LOCAL USE OF RENTAL CAR TAX REVENUES	COMBINED STATE AND LOCAL RENTAL CAR TAXES IN SELECT CITIES
Virginia	3.5%	8%*	8%	n/a	up to 1%	none	n/a	Norfolk State: 8% No local taxes <b>Total: 8%**</b>
* Rental vehicles are exempt from sales tax, but subject to the motor vehicle sales tax. ** Additional off-airport car rental fee of 7%.								
Washington	6.5%	5.9%	12.4%	transportation	up to 2.1% (includes transportation district)	up to 1% (additional 2% in King County only)	public sports stadiums	Seattle State: 12.4% Local sales: 2.1% Local rental car: 3% <b>Total: 17.5%*</b>
* Additional off-airport car rental fee of 4%.								
West Virginia	6%	none	6%	n/a	none	none	n/a	Charleston State: 6% No local taxes <b>Total: 6%</b>
Wisconsin	5%	3%	8%	transportation	up to 0.6% (includes stadium tax of 0.1% in 5 counties)	up to 4%	exposition center	Milwaukee State: 8% Local sales: 0.6% Local rental car: 3% <b>Total: 11.6%</b>
Wyoming	4%	4%	8%	information not available	up to 2%	up to 1%	local discretion	Cheyenne State: 8% Local tax: 1% <b>Total: 9%</b>



STATE AND LOCAL ADMISSIONS/ENTERTAINMENT TAXES - 1998

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE ADMISSIONS TAX	COMBINED STATE ADMISSIONS TAXES	STATE USES FOR SPECIFIC ADMISSIONS TAXES	LOCAL GENERAL SALES TAX	LOCAL ADMISSIONS TAX	LOCAL USE OF ADMISSIONS TAX REVENUES	COMBINED STATE AND LOCAL ADMISSIONS TAXES IN SELECT CITIES
Alabama	4%	none	4%	n/a	up to 4%	local sales tax	general fund	Mobile State: 4% Local sales: 1% <b>Total: 5%</b>
Alaska	none	none	none	n/a	up to 6%	local sales tax	general fund	Anchorage No sales tax <b>Total: 0</b>
Arizona	5%	none	5%	n/a	up to 2.5%	up to 2%	local discretion	Phoenix State: 5% Local sales: .75% (includes 0.25% for stadium district) Local admissions: 1.3% <b>Total: 7.05%</b>
Arkansas	4.625%	2%	6.625%	to state tourism office for tourism promotion	up to 4%	local sales tax	general fund	Little Rock State: 6.625% Local sales: 1.5% <b>Total: 8.125%</b>
California	6%	none	n/a*	n/a	up to 2.5%	\$.50 per seat**	local discretion	Los Angeles State: n/a Local sales: 2.25% <b>Total: 2.25%</b>
* Admissions exempt from state sales tax.								
** Stadium admission charge of \$.50 imposed on tickets more than \$12.99 in San Francisco County, but not in the city.								
Colorado	3%	none	n/a*	n/a	up to 5%	up to 10%	local discretion	Denver State: n/a Local admissions: 10% <b>Total: 10%</b>
* Admissions exempt from state sales tax.								
Connecticut	6%	10%*	10%	n/a	none	none	n/a	Hartford State: 10% No local taxes <b>Total: 10%</b>
* Admissions exempt from state sales tax but subject to state admissions tax.								
Delaware	none	none	none	n/a	none	none	n/a	Wilmington No sales tax
District of Columbia	5.75%	none	5.75%*	n/a	same as state	same as state	same as state	Washington, D.C. State: 5.75% <b>Total: 5.75%</b>
* Admissions to cultural events are exempt.								
Florida	6%	none	6%	n/a	up to 1.5%*	local sales tax	general fund	Miami State: 6% Local indigent care tax: 0.5% <b>Total: 6.5%</b>
* Counties with high tourism may impose additional sales taxes.								

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STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE ADMISSIONS TAX	COMBINED STATE ADMISSIONS TAXES	STATE USES FOR SPECIFIC ADMISSIONS TAXES	LOCAL GENERAL SALES TAX	LOCAL ADMISSIONS TAX	LOCAL USE OF ADMISSIONS TAX REVENUES	COMBINED STATE AND LOCAL ADMISSIONS TAXES IN SELECT CITIES
Georgia	4%	none	4%	n/a	up to 2%	local sales tax	general fund	Atlanta State: 4% Local sales: 1% Transit district: 1% <b>Total: 6%</b>
Hawaii	4%	none	4%	n/a	none	none	n/a	Honolulu State: 4% No local taxes <b>Total: 4%</b>
Idaho	5%	none	5%	n/a	up to 2% (resorts only)	none	n/a	Boise State: 5% <b>Total: 5%</b>
Illinois	6.25%	none	n/a*	n/a	up to 2% plus transit sales taxes	up to 7%	local discretion	Chicago State: n/a Local amusement: 7% <b>Total: 7%</b>
* Admissions are exempt from state sales tax.								
Indiana	5%	none	n/a*	n/a	none	up to 5%	local discretion	Indianapolis State: n/a Local admissions: 5% <b>Total: 5%</b>
* Admissions are exempt from state sales tax.								
Iowa	5%	none	5%	n/a	up to 1%	local sales tax	general fund	Des Moines State: 5% No local sales tax <b>Total: 5%</b>
Kansas	4.9%	none	4.9%	n/a	up to 2%	up to 3% (if a sports authority has been created in the locality)	local discretion	Wichita State: 4.9% Local sales tax: 1% <b>Total: 5.9%</b>
Kentucky	6%	none	6%	n/a	none	up to 10% on tickets sold in multi-purpose arena	local discretion	Louisville State: 6% No local sales tax <b>Total: 6%</b>
Louisiana	4%	none	4%	4% state sales tax rate includes a 0.03% levy by the Louisiana Tourism Promotional District	up to 5%	up to 5.25%*	local discretion	New Orleans State: 4% Local sales: 5% Local admissions: 5%* <b>Total: 14%</b>
* The New Orleans admissions tax on movies and theaters is 2%.								
Maine	5.5%	none	n/a*	n/a	none	none	n/a	Portland No sales taxes No admissions taxes <b>Total: 0</b>
* Admissions are exempt from state sales tax.								

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE ADMISSIONS TAX	COMBINED STATE ADMISSIONS TAXES	STATE USES FOR SPECIFIC ADMISSIONS TAXES	LOCAL GENERAL SALES TAX	LOCAL ADMISSIONS TAX	LOCAL USE OF ADMISSIONS TAX REVENUES	COMBINED STATE AND LOCAL ADMISSIONS TAXES IN SELECT CITIES
Maryland	5%	none	5%	n/a	none	up to 10%	mostly to stadium authority	Baltimore State: 5% Local admissions: 10% <b>Total: 15%</b>
Massachusetts	5%	none	n/a*	n/a	none	none	n/a	Boston No sales taxes No admissions taxes <b>Total: 0</b>
* Admissions are exempt from state sales tax.								
Michigan	6%	none	n/a*	n/a	none	none	n/a	Detroit No admissions taxes <b>Total: 0</b>
* Admissions are exempt from state sales tax.								
Minnesota	6.5%	none	6.5%	n/a	up to 1%	up to 3%	usually dedicated for convention centers or sports facilities	Minneapolis State: 6.5% Local sales tax: 0.5% Entertainment tax: 3% <b>Total: 10%</b>
Mississippi	7%	none	7%	n/a	none	none	n/a	Jackson State: 7% No local taxes <b>Total: 7%</b>
Missouri	4.225%	none	4.225%	n/a	up to 3.75%	up to 5%	local discretion— some for tourism	St. Louis State: 4.225% Local sales tax: 2.625% Local admissions: 5% <b>Total: 11.85%</b>
Montana	none	none	n/a	n/a	none	none	n/a	Bozeman No sales taxes No admissions taxes <b>Total: 0</b>
Nebraska	5%	none	5%	n/a	up to 1.5%	sales tax	local discretion	Omaha State: 5% Local sales: 1% <b>Total: 6%</b>
Nevada *	6.5%, 6.75 or 7%*	none	none**	n/a	up to 0.5%	none	n/a	Las Vegas No taxes <b>Total: 0</b>
* State sales tax rate varies by county. ** Admissions are exempt from state sales tax.								
New Hampshire	none	none	n/a	n/a	none	none	n/a	Manchester No sales taxes No admissions taxes <b>Total: 0</b>

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE ADMISSIONS TAX	COMBINED STATE ADMISSIONS TAXES	STATE USES FOR SPECIFIC ADMISSIONS TAXES	LOCAL GENERAL SALES TAX	LOCAL ADMISSIONS TAX	LOCAL USE OF ADMISSIONS TAX REVENUES	COMBINED STATE AND LOCAL ADMISSIONS TAXES IN SELECT CITIES
<b>New Jersey</b>	6%	none	6%*	n/a	none	9% in Atlantic City and 2% in Cape May County	tourism development (Cape May County only)	Atlantic City State: 4% Local luxury tax: 9% <b>Total: 13%</b>
<b>* When combined with the luxury tax, the state rate is limited to 4% for a combined maximum rate of 13%.</b>								
<b>New Mexico</b>	5%	none	5%	n/a	up to 1.9375%	local sales tax	general fund	Santa Fe State: 5% Local sales: 1.25% <b>Total: 6.25%</b>
<b>New York</b>	4%	none	4%	n/a	up to 4.25%	up to 7%	local discretion	New York State: 4% Local sales: 4.25 <b>Total: 8.25%</b>
<b>North Carolina</b>	4%*	3%	3%	general fund	up to 2.5%	none	n/a	Charlotte State: 3% No local tax <b>Total: 3%</b>
<b>* Admissions are exempt from state sales tax.</b>								
<b>North Dakota</b>	5%	none	5%	n/a	up to 1.75%	local sales tax	general fund	Fargo State: 5% Local sales: 1% <b>Total: 6%</b>
<b>Ohio</b>	5%	none	n/a*	n/a	up to 2%	up to 3%	local discretion	Cleveland State: n/a Local sales: 2% Local admissions: 3% <b>Total: 5%</b>
<b>* Admissions are exempt from state sales tax.</b>								
<b>Oklahoma</b>	4.5%	0.1%	4.6%	state's tourism advertising campaign	up to 4%	local sales tax	general fund	Tulsa State: 4.6% Local sales: 3.5% <b>Total: 8.1%</b>
<b>Oregon</b>	none	none	none	n/a	none	none	n/a	Portland No sales taxes No admissions taxes <b>Total: 0</b>
<b>Pennsylvania</b>	6%	none	n/a*	n/a	1% (Philadelphia and Allegheny County only)	up to 10%	local discretion	Philadelphia State: n/a Local sales: 1% <b>Total: 1%</b>
<b>* Admissions are exempt from state sales tax.</b>								
<b>Puerto Rico</b>	none	10%	10%	general fund	none	none	n/a	San Juan State: 10% <b>Total: 10%</b>

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE ADMISSIONS TAX	COMBINED STATE ADMISSIONS TAXES	STATE USES FOR SPECIFIC ADMISSIONS TAXES	LOCAL GENERAL SALES TAX	LOCAL ADMISSIONS TAX	LOCAL USE OF ADMISSIONS TAX REVENUES	COMBINED STATE AND LOCAL ADMISSIONS TAXES IN SELECT CITIES
<b>Rhode Island</b>	7%	none	n/a*	n/a	none	none	n/a	Providence No sales taxes No admission taxes <b>Total: 0</b>
* Admissions are exempt from state sales tax.								
<b>South Carolina</b>	5%	none	5%	n/a	up to 1%	local sales tax	general fund	Charleston State: 5% Local sales: 1% <b>Total: 6%</b>
<b>South Dakota</b>	4%	1%*	5%	tourism promotion fund	up to 2%	up to 1%	dedicated for tourism purposes	Sioux Falls State: 5% Local sales: 2% Local admissions: 1% <b>Total: 8%</b>
* Excludes movies.								
<b>Tennessee</b>	6%	none	6%	n/a	up to 2.75%	varies	local discretion	Nashville State: 6% Local sales: 2.25% <b>Total: 8.25%</b>
<b>Texas</b>	6.25%	none	6.25%	n/a	up to 2% (includes special districts)	local sales tax	general fund	Dallas State: 6.25% Local sales: 2% <b>Total: 8.25%</b>
<b>Utah</b>	4.75%	none	4.75%	n/a	up to 3.35%* (includes special districts)	local sales tax	general fund	Salt Lake City State: 4.75% Local sales: 1.25% <b>Total: 6%</b>
* Includes resort community tax of up to 1% imposed on sales in communities where transient room capacity equals or exceeds permanent resident population.								
<b>Vermont</b>	5%	none	5%	n/a	1% (not all localities qualify)	1% (Burlington only)	general fund	Burlington State: 5% Local admissions: 1% <b>Total: 6%</b>
<b>Virginia</b>	3.5%	none	3.5%	n/a	up to 1%	up to 10%	local discretion	Norfolk State: 3.5% Local sales: 1% <b>Total: 4.5%</b>
<b>Washington</b>	6.5%	none	n/a*	n/a	up to 2.1% (includes transportation district)	up to 5%	local discretion	Seattle State: n/a Local sales: n/a Local admissions: 5% <b>Total: 5%</b>
* Admissions are exempt from state sales tax if local admissions tax is imposed.								

STATE/ JURISDICTION	STATE SALES TAX	SPECIFIC STATE ADMISSIONS TAX	COMBINED STATE ADMISSIONS TAXES	STATE USES FOR SPECIFIC ADMISSIONS TAXES	LOCAL GENERAL SALES TAX	LOCAL ADMISSIONS TAX	LOCAL USE OF ADMISSIONS TAX REVENUES	COMBINED STATE AND LOCAL ADMISSIONS TAXES IN SELECT CITIES
<b>West Virginia</b>	6%	none	6%	n/a	none	up to 2%	local discretion	Charleston State: 6% Local amusement tax: 2% <b>Total: 8%</b>
<b>Wisconsin</b>	5%	none	5%	n/a	up to 0.6% (includes stadium tax of 0.1% in 5 counties)	local sales tax	general fund	Milwaukee State: 5% Local sales: 0.6% <b>Total: 5.6%</b>
<b>Wyoming</b>	4%	none	4%	n/a	up to 2%	local sales tax	general fund	Cheyenne State: 4% Local sales: 2% <b>Total: 6%</b>

Source: NCSL survey of state tourism offices, 1998.