

Appendix D: Authorized State and Local Tax Rates on Lodging by State

State	State Lodging and Sales Taxes Applied to Lodging	Local Lodging Taxes		Local Sales Taxes on Lodging	
		City	County	City	County
Alabama	4%	Unlimited	Varies	n/a	n/a
Alaska	None	Referendum	Referendum	Referendum	Referendum
Arizona	5.5%	Unlimited	Varies	Unlimited	3.3%
Arkansas	6.5%	3%*	3%*/Referendum	Referendum	Referendum
California	n/a	Referendum	Referendum	n/a	n/a
Colorado	2.9%	Referendum	2%/Referendum	Referendum	Referendum
Connecticut	15%	n/a	n/a	n/a	n/a
Delaware	8%	n/a	n/a	n/a	n/a
Florida	6%	Varies	3%*/Referendum	n/a*	1.5%
Georgia	4% + \$5	3%*	3%*	2%*	2%
Hawaii	13.42%	n/a	n/a	n/a	0.55%
Idaho	8%	n/a	n/a	n/a	n/a
Illinois	6%	5%*	5%*	n/a	n/a
Indiana	7%	n/a	5%*	n/a	n/a
Iowa	5%	7%/Referendum	7%/Referendum	n/a	n/a
Kansas	6.5%	2%	2%	3%	1%*
Kentucky	6%	3%**	3%**	n/a	n/a

State	State Lodging and Sales Taxes Applied to Lodging	Local Lodging Taxes		Local Sales Taxes on Lodging	
		City	County	City	County
Louisiana	4%	Varies	2%/Varies	3%	7% minus city rate
Maine	8%	n/a	n/a	n/a	n/a
Maryland	6%	2%	3%*	n/a	n/a
Massachusetts	5.7%	6%*	n/a	n/a	n/a
Michigan	6%	5%	5%	n/a	n/a
Minnesota	6.875%	3%	n/a	0.75%	1%
Mississippi	7%	Varies	Varies	n/a*	n/a
Missouri	4.225%	Varies**	5%*/Referendum	Referendum	3%
Montana	7%	n/a	n/a	n/a	n/a
Nebraska	6.5%	Referendum	4%	2%	1.5%
Nevada	1% ^a	1%*	2%*/Referendum	n/a	n/a
New Hampshire	9%	n/a	n/a	n/a	n/a
New Jersey	Combined 14%**		n/a	n/a	n/a
New Mexico	5.125%	5%	5%	1%	0.4375%
New York	4%	Varies	Varies	4%	3%*
North Carolina	4.75%	Varies	Varies	n/a	2.75%
North Dakota	5%	3%	n/a	Referendum	Referendum
Ohio	5.75%	3%	3%	n/a	1.5%

State	State Lodging and Sales Taxes Applied to Lodging	Local Lodging Taxes		Local Sales Taxes on Lodging	
		City	County	City	County
Oklahoma	4.5%	Referendum	5%**	Referendum	2%*
Oregon	1%	Unlimited	Unlimited	n/a	n/a
Pennsylvania	6%	Varies	3%*	n/a	3%*
Rhode Island	12%	1%*	n/a	n/a	n/a
South Carolina	7%	3%/Referendum	3%	1%	6%
South Dakota	5.5%	1%	n/a	2%	n/a
Tennessee	7%	Varies**	Varies**	Combined 2.75%/Referendum	
Texas	6%	7%*	2%**	n/a	n/a
Utah	4.7%	1%*	4.25%*	1%	0.25%
Vermont	9%	Varies	n/a	n/a	n/a
Virginia	4.3%	Varies	2%*	1%	1%
Washington	6.5%	2%*	2%*	0.5%*	0.5%*
West Virginia	6%	6%*	6%	1%	n/a
Wisconsin	5%	8%*/Referendum	n/a	n/a	0.5%
Wyoming	4%	n/a	4%	n/a	3%

*Certain counties and cities authorized to levy higher rates.

**Certain categories of cities or counties have general authorization to levy local lodging taxes.

^a Nevada's 1% local tax is effectively a state tax because the state requires the tax to be levied by all cities and counties and 3/8 of the revenue to be remitted to the state.