

Appendix D: Authorized State and Local Lodging Taxes by State

State	State Lodging and Sales Taxes Applied to Lodging	Local Lodging Taxes		Local Sales Taxes	
		City	County	City	County
Alabama	4%*	Unlimited	Varies	n/a	n/a
Alaska	None	Referendum	Referendum	Referendum	Referendum
Arizona	6.05%*	Unlimited	n/a*	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%	n/a	6%/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	
		City	County	City	County
Louisiana	4%	Varies	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%	1%*	1%*	Referendum	3%
Montana	7%	n/a	n/a	n/a	n/a
Nebraska	6.5%	Referendum	4%	2%	1.5%
Nevada	n/a	2%*	1%*/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%

State	State Lodging and Sales Taxes Applied to Lodging	Local Lodging Taxes		Local Sales Taxes	
		City	County	City	County
North Dakota	5%	3%**	n/a	Referendum	Referendum
Ohio	5.75%	3%	3%	n/a	1.5%
Oklahoma	4.5%	n/a	n/a*	Referendum	2%*
Oregon	1%	Unlimited	Unlimited	n/a	n/a
Pennsylvania	6%	n/a*	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%	n/a*	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 types of cities (e.g., home rule) or counties (e.g., those with consolidated governments) have general authorization to levy local lodging taxes.

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