

State Lodging Taxation

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Below is a 50-state comparison of state lodging taxes, often referred to as bed taxes or hotel and motel taxes. Information comes from preliminary research for an upcoming policy brief. Analysis based on author's interpretation of state statutes.

Most lodging taxes are one aspect of a state's sales and use taxes, with occupancy of short-term accommodations included in the tax base. However, other states have created specific excise taxes separate and distinct from sales and use taxes. States may also levy multiple types of taxes on short-term accommodation transactions. Finally, although localities often levy their own lodging taxes in addition to state taxes, this summary only provides information about state-level taxes.

State	State Lodging Tax(es)	State Lodging Tax Rate	Length of Stay Subject to Tax	Citation
Alabama	Transient Occupancy Tax	5% for the counties located in the Alabama Mountain Lakes area 4% for all other counties	180 days or less	Ala. Code § 40-26-1
Alaska	No state taxes.			
Arizona	Transaction Privilege Tax	5.5%	30 days or less	Ariz. Rev. Stat. Ann. § 42-5010 Ariz. Rev. Stat. Ann. § 42-5070 Ariz. Rev. Stat. Ann. § 42-5070
Arkansas	Gross Receipts Tax Tourism Taxes	6.5% gross receipts tax and 2% state tourism tax	30 days or less	Ark. Code Ann. § 26-52-301 Ark. Code Ann. § 26-52-302 Ark. Code Ann. § 26-63-401 <i>et seq.</i>

California	No state taxes. However, the state does have a tourism assessment fee based on tourism-related businesses' gross receipts that funds state tourism marketing. This fee is a form of self-assessment and not technically a tax by law. See: Cal. Gov't Code §§ 13995 - 13995.118			
Colorado	Sales and Use Tax	2.9%	30 days or less	Colo. Rev. Stat. Ann. § 39-26-102 Colo. Rev. Stat. Ann. § 39-26-104
Connecticut	Sales and Use Tax	15%	30 days or less	Conn. Gen. Stat. Ann. § 12-408
Delaware	Lodging Tax	8%	4 months or less	Del. Code Ann. tit. 30, § 6101 <i>et seq.</i>
District of Columbia	Sales and Use Tax	15.95%	Applies regardless of length of stay	D.C. Code Ann. § 47-2001 D.C. Code Ann. § 47-2002 D.C. Code Ann. § 47-2002.02 D.C. Code Ann. § 47-2002.03a
Florida	Sales and Use Tax	6%	6 months or less	Fla. Stat. Ann. § 212.03 Fla. Admin. Code R. 12A-1.061
Georgia	Sales and Use Tax	4% and \$5 fee per room	90 days or less	Ga. Code Ann. § 48-8-30
Hawaii	Sales and Use Tax Transient Accommodations Tax	4% general excise tax and 10.25% gross rental transient accommodation tax	180 days or less	Haw. Rev. Stat. § 237-13 Haw. Rev. Stat. Ann. § 237D-2
Idaho	Sales and Use Tax Travel and Convention Tax	6% sales tax and 2% travel and convention tax	30 days or less	Idaho Code Ann. § 63-3612 Idaho Code Ann. § 67-4718 Idaho Admin. Code R. 35.01.02.025

Illinois	Hotel Operators' Occupation Tax	6%	30 days or less	35 Ill. Comp. Stat. Ann. 145/1 <i>et seq.</i>
Indiana	Sales and Use Tax	7%	29 days or less	Ind. Code Ann. § 6-2.5-2-1 Ind. Code Ann. § 6-2.5-4-4
Iowa	Hotel and Motel Tax	5%	31 days or less	Iowa Code Ann. § 423A.1 <i>et seq.</i>
Kansas	Sales and Use Tax	6.5%	28 days or less	Kan. Stat. Ann. 79-3603 Kan. Stat. Ann. 36-501 Kan. Admin. Regs. § 92-19-24
Kentucky	Sales and Use Tax Transient Room Tax	6% sales tax and 1% transient room tax	30 days or less	Ky. Rev. Stat. Ann. § 139.200 Ky. Rev. Stat. Ann. § 142.400
Louisiana	Sales and Use Tax	4.45%	Applies regardless of length of stay	La. Rev. Stat. § 47:301
Maine	Sales and Use Tax	9%	27 days or less	Me. Rev. Stat. Tit. 36, § 1811 Maine Instructional Bulletin No. 32
Maryland	Sales and Use Tax	6%	4 months or less	Md. Code, Tax-Gen. § 11-101 Md. Code Regs. 03.06.01.23
Massachusetts	Room Occupancy Tax	5.7%	90 days or less	Mass. Gen. Laws Ann. ch. 64G, § 1 <i>et seq.</i>
Michigan	Sales and Use Tax	6%	30 days or less	Mich. Comp. Laws Ann. § 205.93a Mich. Admin. Code R. 205.88
Minnesota	Sales and Use Tax	6.875%	30 days or less	Minn. Stat. Ann. § 297A.61

Mississippi	Sales and Use Tax	7%	90 days or less	Miss. Code Ann. § 27-65-23 Miss. Code Ann. § 27-65-23.1
Missouri	Sales and Use Tax	4.225%	30 days or less	Mo. Code Regs. Tit. 12, § 10-110.220
Montana	Lodging Facility Sales and Use Tax	4%	30 days or less	Mont. Code Ann. § 15-65-101 <i>et seq.</i> Mont. Code Ann. § 15-68-101
Nebraska	Sales and Use Tax State Lodging Tax	5.5% state sales tax and 1% lodging tax	30 days or less	Neb. Rev. Stat. Ann. § 77-2701.33 Neb. Rev. Stat. Ann. § 81-3715 316 Neb. Admin. Code, Ch. 1, § 005 316 Neb. Admin. Code, Ch. 1, § 046
Nevada	No state taxes. However, the state requires local governments to levy two separate taxes on rental of transient lodging, depending on population size of county. The state then receives 3/8ths of the first 1% of revenues from these local taxes. See Nev. Rev. Stat. Ann. § 244.3352 and Nev. Rev. Stat. Ann. § 268.096.			
New Hampshire	Meals and Room Tax	8.5%	185 days or less	N.H. Rev. Stat. Ann. § 78-A:3 <i>et seq.</i>
New Jersey	Sales and Use Tax Hotel and motel occupancy fee	6.625% sales tax and 5% occupancy fee	90 days or less	N.J. Stat. Ann. § 54:32B-2 N.J. Stat. Ann. § 54:32B-3 N.J. Stat. Ann. § 54:32D-1
New Mexico	Gross Receipts Tax	5.125%	30 days or less	N.M. Stat. Ann. § 7-9-3.5
New York	Sales and Use Tax	4%	90 days or less	N.Y. Tax Law § 1105

				N.C. Gen. Stat. Ann. § 105-164.4 N.C. Gen. Stat. Ann. § 105-164.4F
North Carolina	Sales and Use Tax	4.75%	90 days or less	
				N.D. Cent. Code Ann. § 57-39.2-02.1 N.D. Cent. Code Ann. § 57-40.2-02.1
North Dakota	Sales and Use Tax	5%	30 days or less	
				Ohio Rev. Code Ann. § 5739.01 Ohio Rev. Code Ann. § 5739.02
Ohio	Sales and Use Tax	5.75%	30 days or less	
				Okla. Stat. Ann. tit. 68, § 1354 Okla. Admin. Code § 710:65-19-143
Oklahoma	Sales and Use Tax	4.5%	Applies regardless of length of stay	
				Or. Rev. Stat. Ann. §§ 320.305 - 320.340
Oregon	Transient Lodging Tax	1.8%	30 days or less	
				61 Pa. Code § 38.1 <i>et seq.</i>
Pennsylvania	Hotel Occupancy Tax	6%	30 days or less	
				R.I. Gen. Laws § 44-18-7 R.I. Gen. Laws § 44-18-18
Rhode Island	Sales and Use Tax	6%	30 days or less	
				S.C. Code Ann. § 12-36-920
South Carolina	Sales and Use Tax Accommodation Tax	5% sales tax and 2% accommodation tax	90 days or less	
				S.D. Codified Laws § 10-45D-1 S.D. Codified Laws § 10-45-7
South Dakota	Sales and Use Tax Tourism Tax	4.5% sales tax and 1.5% tourism tax	28 days or less	
				Tenn. Code Ann. § 67-6-205
Tennessee	Sales and Use Tax	7%	90 days or less	

Texas	Hotel Occupancy Tax	6%	30 days or less	Tex. Tax Code Ann. § 156.101 Tex. Tax Code Ann. § 156.001 <i>et seq.</i>
Utah	Sales and Use Tax State Transient Room Tax	4.7% sales tax and 0.32% transient room tax	30 days or less	Utah Code Ann. § 59-12-102 Utah Code Ann. § 59-12-103 Utah Code Ann. § 59-28-101 <i>et seq.</i>
Vermont	Meals and Room Tax	9%	30 days or less	Vt. Stat. Ann. tit. 32, § 9202 Vt. Stat. Ann. tit. 32, § 9241
Virginia	Sales and Use Tax	4.3%	90 days or less	Va. Code. Ann. § 58.1-602 Va. Code. Ann. § 58.1-603 23 Va. Admin. Code 10-210-4040
Washington	Sales and Use Tax	6.5%	30 days or less	Wash. Rev. Code Ann. § 82.04.020 Wash. Rev. Code Ann. § 82.08.050 Wash. Admin. Code 458-20-166
West Virginia	Sales and Use Tax	6%	30 days or less	W. Va. Code Ann. § 11-15-2 W. Va. Code Ann. § 11-15-6 W. Va. Code R. § 110-15-38 West Virginia Publication TSD-435
Wisconsin	Sales and Use Tax	5%	30 days or less	Wis. Stat. § 77.52(2)(a)(1) Wis. Admin. Code Tax § 11.48(2)
Wyoming	Sales and Use Tax	4%	30 days or less	Wyo. Stat. Ann. § 39-15-103