

Table 18

**LOCAL HOTEL/MOTEL TAXES
Distributions to Cities and Counties for Past Ten Years**

Calendar Year	Cities	Counties	Total*
State-shared 2.0% Local Hotel/Motel Tax:			
2007	\$ 16,044,128	\$24,623,705	\$40,667,833
2006	14,333,586	21,727,310	36,511,085
2005	12,432,253	18,936,594	31,772,826
2004	11,511,006	17,519,064	29,030,070
2003	10,787,464	16,262,135	27,380,952
2002	10,265,660	16,226,347	26,806,163
2001	10,390,557	17,271,038	28,019,353
2000	10,566,905	17,304,040	28,161,725
1999	9,607,571	15,648,313	25,519,678
1998	9,266,280	14,794,420	24,353,318
Special Locally-Levied Hotel/Motel Taxes:			
2007	\$ 20,010,661	\$7,908,355	\$27,919,016
2006	14,181,838	6,895,691	21,750,175
2005	15,372,073	5,925,379	21,745,307
2004	13,999,144	5,448,553	19,800,525
2003	13,547,315	4,938,405	18,759,899
2002	13,170,411	4,521,390	17,961,603
2001	13,195,580	4,260,169	17,715,481
2000	13,716,571	4,209,349	17,925,920
1999	11,800,979	3,746,377	15,547,356
1998	9,120,702	2,972,715	12,093,220
Tourist Promotion Fee:			
2007	\$ 1,432,661	\$ 2,535,626	\$ 3,968,287
2006	1,152,225	2,447,269	3,599,494
2005	1,181,695	2,231,362	3,413,055
2004	193,059	738,626	931,685

As of January 2008, the state-shared tax was being distributed to 135 cities and 36 counties. The special hotel/motel tax was being levied by 108 cities and 25 counties. The tourist promotion fee (up to \$2 per night per room) is imposed by six cities and three counties.

NOTE: the state-shared tax is not an additional tax for the purchaser, but simply shifts state retail sales/use tax receipts to the local jurisdictions. The special hotel/motel taxes and the room fee are added to the price of the lodging and are therefore passed on to purchasers.

*Includes amounts not shown separately because there are fewer than three taxpayers in a particular local jurisdiction.