



# 2022 FEDERAL, STATE & LOCAL, AND LODGING TAX REVENUE

*Oxford Economics Analysis – May 2023*

Hotels are integral contributors to communities across the country, generating \$72.4 billion in federal, state and local, and lodging taxes in 2022. Of this, \$47.5 billion represents tax revenue to state and local governments, including nearly \$23.9 billion in taxes on lodging (sales taxes on room revenue, hotel occupancy taxes and tourism improvement district fees, and other taxes on room rentals). It also includes \$2.2 billion in sales taxes on other sales at hotels (e.g., food and beverage and retail) and \$10.6 billion in property taxes.

<b>HOTEL-GENERATED FEDERAL, STATE &amp; LOCAL AND LODGING TAX REVENUE</b>			
<b>STATE</b>	<b>FEDERAL TAXES</b>	<b>STATE &amp; LOCAL TAXES</b>	<b>LODGING TAXES</b>
<b>NATIONAL</b>	<b>\$24,891,820,965</b>	<b>\$47,537,645,572</b>	<b>\$23,897,629,552</b>
ALABAMA	\$147,588,405	\$277,609,537	\$174,916,012
ALASKA	\$78,451,674	\$126,024,015	\$66,915,310
ARIZONA	\$558,578,561	\$841,537,294	\$469,795,986
ARKANSAS	\$96,917,066	\$215,996,799	\$152,363,340
CALIFORNIA	\$3,078,629,447	\$4,579,236,652	\$2,566,553,403
COLORADO	\$555,149,636	\$904,207,814	\$397,156,849
CONNECTICUT	\$266,163,164	\$576,417,018	\$133,520,529
DELAWARE	\$45,348,560	\$133,655,274	\$28,049,101
DISTRICT OF COLOMBIA	\$179,762,162	\$416,179,741	\$245,706,176
FLORIDA	\$2,631,525,147	\$4,247,007,268	\$2,537,670,913
GEORGIA	\$521,614,793	\$1,222,027,851	\$886,416,920
HAWAII	\$675,949,609	\$1,390,847,358	\$1,002,806,664
IDAHO	\$103,297,089	\$180,765,630	\$95,306,585
ILLINOIS	\$621,886,867	\$1,569,722,644	\$665,237,078
INDIANA	\$223,254,589	\$659,258,636	\$207,494,725
IOWA	\$172,279,381	\$563,351,619	\$114,735,715
KANSAS	\$109,645,555	\$284,628,160	\$142,740,268
KENTUCKY	\$143,271,557	\$318,057,553	\$216,562,207
LOUISIANA	\$256,791,029	\$861,058,962	\$158,554,789
MAINE	\$136,430,458	\$217,836,554	\$100,941,931
MARYLAND	\$384,257,777	\$1,148,871,889	\$295,047,862
MASSACHUSETTS	\$516,879,309	\$1,175,089,136	\$665,245,973
MICHIGAN	\$608,368,242	\$1,353,479,450	\$467,374,190
MINNESOTA	\$263,096,386	\$591,241,205	\$278,280,920
MISSISSIPPI	\$297,631,322	\$591,259,721	\$85,522,210
MISSOURI	\$343,705,471	\$914,840,053	\$302,459,368
MONTANA	\$140,722,835	\$181,795,774	\$98,717,272
NEBRASKA	\$63,887,305	\$165,701,840	\$103,649,415

<b>NEVADA</b>	\$2,915,423,185	\$3,741,467,502	\$1,483,731,747
<b>NEW HAMPSHIRE</b>	\$74,496,559	\$139,105,967	\$83,975,135
<b>NEW JERSEY</b>	\$636,033,048	\$1,043,214,215	\$310,490,489
<b>NEW MEXICO</b>	\$151,975,726	\$287,232,327	\$139,019,603
<b>NEW YORK</b>	\$1,904,862,914	\$5,012,275,077	\$2,369,088,795
<b>NORTH CAROLINA</b>	\$472,247,522	\$704,076,550	\$448,194,090
<b>NORTH DAKOTA</b>	\$72,122,132	\$116,804,119	\$56,881,794
<b>OHIO</b>	\$275,394,654	\$588,823,571	\$353,609,930
<b>OKLAHOMA</b>	\$229,255,288	\$349,896,408	\$134,066,662
<b>OREGON</b>	\$246,547,789	\$396,024,907	\$253,473,654
<b>PENNSYLVANIA</b>	\$542,413,812	\$1,222,692,902	\$497,817,703
<b>RHODE ISLAND</b>	\$81,109,764	\$187,602,199	\$102,045,141
<b>SOUTH CAROLINA</b>	\$351,225,486	\$797,483,098	\$570,562,475
<b>SOUTH DAKOTA</b>	\$90,148,031	\$136,927,532	\$71,573,576
<b>TENNESSEE</b>	\$430,439,934	\$1,053,195,997	\$735,698,137
<b>TEXAS</b>	\$1,304,520,894	\$2,543,845,566	\$1,655,921,603
<b>UTAH</b>	\$240,218,519	\$485,917,665	\$323,776,708
<b>VERMONT</b>	\$120,338,699	\$228,185,232	\$140,726,471
<b>VIRGINIA</b>	\$413,971,460	\$739,064,455	\$469,100,310
<b>WASHINGTON</b>	\$522,646,468	\$904,058,084	\$593,079,103
<b>WEST VIRGINIA</b>	\$98,164,809	\$416,043,285	\$46,481,448
<b>WISCONSIN</b>	\$364,667,052	\$575,297,421	\$288,628,332
<b>WYOMING</b>	\$132,513,824	\$160,706,046	\$109,944,935

Source: Oxford Economics

**Note:** State and local taxes include taxes on lodging, sales, gaming, employees' personal income, corporate taxes, unemployment insurance, excise taxes and fees, and property taxes. Federal taxes include taxes on employees' personal income, corporate taxes, excise and customs taxes and Social Security taxes.