



FEDERAL, STATE & LOCAL, AND LODGING TAX REVENUE

2024 projections by state

Oxford Economics and STR – April 2024

Hotels are important contributors to communities across the country, generating tens of billions in tax revenue each year. In 2024, hotels are projected to generate a total of nearly \$83.4 billion in tax revenue – \$29 billion in federal taxes and nearly \$54.4 billion in state and local taxes, which include nearly \$26.4 billion in lodging taxes (sales taxes on room revenue, hotel occupancy taxes and tourism improvement district fees, and other taxes on room rentals). The 2024 projections are a 4% increase over the \$80.2 billion generated in 2023, and 23% more than 2019’s \$67.8 billion total.

HOTEL-GENERATED FEDERAL, STATE & LOCAL, AND LODGING TAX REVENUE			
STATE	FEDERAL TAXES	STATE & LOCAL TAXES	LODGING TAXES <small>(a subset of state and local taxes)</small>
NATIONAL	\$29,014,621,432	\$54,361,761,581	\$26,363,539,902
ALABAMA	\$169,373,823	\$308,076,051	\$193,684,269
ALASKA	\$94,029,504	\$141,930,290	\$74,181,265
ARIZONA	\$650,711,324	\$939,402,732	\$521,535,365
ARKANSAS	\$108,911,879	\$244,799,709	\$173,845,015
CALIFORNIA	\$3,609,369,291	\$5,169,357,910	\$2,886,803,303
COLORADO	\$622,722,325	\$1,049,677,718	\$443,306,324
CONNECTICUT	\$317,387,783	\$608,386,288	\$150,649,231
DELAWARE	\$57,451,521	\$155,957,845	\$29,896,894
DISTRICT OF COLUMBIA	\$229,734,809	\$516,897,261	\$312,908,650
FLORIDA	\$2,967,217,950	\$4,466,159,021	\$2,559,655,321
GEORGIA	\$585,433,572	\$1,331,838,861	\$960,050,071
HAWAII	\$819,765,028	\$1,514,818,515	\$1,067,184,557
IDAHO	\$107,348,918	\$187,503,743	\$97,362,913
ILLINOIS	\$711,268,600	\$1,842,701,952	\$726,363,315
INDIANA	\$226,864,296	\$785,960,635	\$215,451,943
IOWA	\$200,291,007	\$728,553,053	\$127,697,947
KANSAS	\$122,888,528	\$316,698,663	\$158,462,566
KENTUCKY	\$171,790,504	\$359,602,806	\$241,860,001
LOUISIANA	\$290,797,105	\$949,677,917	\$153,666,605
MAINE	\$157,478,701	\$233,802,414	\$101,636,841
MARYLAND	\$435,381,475	\$1,354,560,908	\$328,889,186
MASSACHUSETTS	\$634,394,972	\$1,675,835,450	\$762,090,044
MICHIGAN	\$700,892,164	\$1,655,872,647	\$516,502,389
MINNESOTA	\$302,754,501	\$673,575,319	\$319,462,499

MISSISSIPPI	\$337,164,809	\$730,433,665	\$92,023,215
MISSOURI	\$384,663,551	\$1,060,464,210	\$326,854,827
MONTANA	\$147,142,302	\$198,418,142	\$110,811,796
NEBRASKA	\$75,014,444	\$188,130,935	\$117,313,186
NEVADA	\$3,677,379,698	\$4,403,346,558	\$1,695,452,862
NEW HAMPSHIRE	\$84,218,208	\$145,988,310	\$84,529,468
NEW JERSEY	\$704,193,410	\$1,282,212,812	\$350,428,267
NEW MEXICO	\$166,936,230	\$307,459,145	\$150,754,052
NEW YORK	\$2,391,223,604	\$5,904,852,365	\$2,756,803,323
NORTH CAROLINA	\$516,790,033	\$769,034,324	\$490,320,324
NORTH DAKOTA	\$90,578,683	\$138,435,204	\$69,728,654
OHIO	\$320,190,101	\$665,860,887	\$398,907,607
OKLAHOMA	\$250,396,979	\$386,335,681	\$143,819,867
OREGON	\$268,274,671	\$417,578,688	\$263,912,966
PENNSYLVANIA	\$606,011,617	\$1,400,664,376	\$534,649,141
RHODE ISLAND	\$104,163,185	\$207,879,806	\$105,930,261
SOUTH CAROLINA	\$375,127,404	\$837,876,368	\$595,314,484
SOUTH DAKOTA	\$99,390,137	\$149,469,246	\$78,609,738
TENNESSEE	\$485,913,846	\$1,151,375,425	\$800,668,137
TEXAS	\$1,460,334,083	\$2,850,568,621	\$1,865,750,485
UTAH	\$284,217,601	\$555,350,354	\$369,090,276
VERMONT	\$139,279,959	\$236,307,709	\$138,913,417
VIRGINIA	\$487,021,827	\$849,923,392	\$541,591,757
WASHINGTON	\$607,835,195	\$1,013,547,003	\$664,960,107
WEST VIRGINIA	\$111,936,718	\$482,568,045	\$50,644,612
WISCONSIN	\$404,099,638	\$635,457,623	\$315,111,227
WYOMING	\$140,863,918	\$180,574,977	\$127,499,330

Source: Oxford Economics, STR

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, indirect business taxes and Social Security taxes.