

**City Tax Comparison  
Hotel Room and Food & Beverage Taxes**

Rank	City	Tax Paid on Hotel Rooms	
		Total Tax	Breakdown

Rank	City	Tax Paid on Food & Beverage	
		Total Tax	Breakdown

1	Cincinnati, OH	17.00%	5.50% state; 1.00% county; 3.00% county occupancy; 3.50% county center expansion; 4.00 city
2	Houston, TX	17.00%	6.00% state; 7.00% city; 2.00% county; 2.00% county and sports authority
3	Columbus, OH	16.75%	6.75% state; 10.00% city
4	San Antonio, TX	16.75%	6.00% state; 7.00% city; 2.00% convention center expansion debt; 1.75% AT&T Center Arena
5	Indianapolis, IN	16.00%	7.00% state; 9.00% occupancy
6	Memphis, TN	15.95%	Not Available
7	Seattle, WA	15.60%	2.50% state; 0.85% city; 2.15% county; 9.00% convention and trade center; 1.10% other
8	Chicago, IL	15.39%	6.17% state; 3.50% city; 1.08% municipal; 2.14% IL sports facility; 2.50% MPEA
9	Cleveland, OH	15.25%	5.50% state; 1.00% transit GRTA; 1.25% county sales; 4.50% county hotel; 3.00% municipal hotel
10	Nashville, TN	15.25%	7.00% state; 2.25% city; 6.00% occupancy
11	Kansas City, MO	15.225%	4.225% state; 1.125% county; 2.375% city; 7.500% convention & tourism
12	Atlanta, GA	15.00%	4.00% state; 7.00% occupancy; 4.00% other

1	Chicago, IL	10.25%	5.00% state; 1.00% MPEA; 0.25% county; 0.75% county home rule; 1.00% municipal retailers occupation; 0.75% RTA; 0.25% restaurant; 1.25% Chicago home rule
2	Washington, DC	10.00%	10.00% city
3	Kansas City, MO	9.725%	4.225% state; 1.125% county; 2.375% city; 2.000% convention & tourism
4	New Orleans, LA	9.50%	Not Available
5	Seattle, WA	9.40%	6.50% state; 0.85% city; 0.65% stadium and county; 0.90% transit; 0.50% other
6	Memphis, TN	9.25%	7.00 state; 2.25 city
7	Nashville, TN	9.25%	7.00% state; 2.25% city
8	St. Louis, MO	9.25%	4.23% state; 3.52% city; 1.50% restaurant
9	Indianapolis, IN	9.00%	7.00% state; 1.00% arena; 1.00% stadium
10	Miami, FL	9.00%	7.00% state; 2.00% homeless
11	San Francisco, CA	8.50%	8.50% city
12	Oklahoma City, OK	8.38%	4.50% state; 3.88% city

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13	Dallas, TX	15.00%	6.00% state; 7.00% city; 2.00% sports complex
14	Detroit, MI	15.00%	6.00% state; 6.00% Cobo expansion; 2.00% Detroit CVB; 1.00% stadium
15	St. Louis, MO	15.00%	4.23% state; 3.52% city; 7.25% occupancy
16	Anaheim, CA	15.00%	Not Available
17	Denver, CO	14.85%	2.90% state; 4.75% convention center bonds and expansion; 3.25% general fund; 2.75% CVB; 1.20% other
18	Washington, DC	14.50%	8.75% city; 5.75% sales
19	Pittsburgh, PA	14.00%	6.00% state; 1.00% municipal; 7.00% occupancy
20	Los Angeles, CA	14.00%	14.00% city
21	Philadelphia, PA	14.00%	6.00% state; 1.00% city; 7.00% occupancy
22	San Francisco, CA	14.00%	14.00% city
23	Oklahoma City, OK	13.88%	4.50% state; 3.88% city; 5.50% occupancy
24	New York City, NY	13.625% + \$3.50	13.625% state and city; \$3.50 occupancy
25	Baltimore, MD	13.50%	Not Available
26	New Orleans, LA	13.00% + \$1 or \$2	Not Available

13	New York City, NY	8.375%	8.375% state
14	Phoenix, AZ	8.30%	5.60% state; 2.00% city; 0.70% county
15	Dallas, TX	8.25%	Not Available
16	Houston, TX	8.25%	8.25% state
17	Los Angeles, CA	8.25%	8.25% state
18	San Antonio, TX	8.125%	Not Available
19	Denver, CO	8.10%	2.90% state; 4.00% city; 1.00% regional transport district; 0.10% science and cultural facilities; 0.10% stadium
20	Atlanta, GA	8.00%	4.00% state; 4.00% other
21	Philadelphia, PA	8.00%	6.00% state; 1.00% city; 1.00% city liquor
22	Scottsdale, AZ	7.95%	5.60% state; 1.65% city; 0.70% county
23	Cleveland, OH	7.75%	5.50% state; 1.25% county sales; 1.00% transit GRTA
24	Las Vegas, NV	7.75%	7.75% state
25	San Diego, CA	7.75%	7.25% state; 0.50% city
26	Anaheim, CA	7.75%	7.75% state and city

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27	Miami, FL	13.00%	Not Available
28	Albuquerque, NM	12.89%	5.13% state; 1.06% city; 0.70% county; 6.00% occupancy
29	Minneapolis, MN	12.70%	6.50% state; 0.05% city sales & use; 3.00% city lodging; 3.00% city entertainment; 0.15% stadium
30	Orlando, FL	12.50%	6.00% state; 0.50% local option sales; 6.00% county hotel
31	Boston, MA	12.45%	Not Available
32	Phoenix, AZ	12.27%	5.50% state; 3.00% city; 1.77% county; 2.00% Phoenix general sales
33	Tampa, FL	12.00%	6.00% state; 5.00% local option bed; 1.00% local sales
34	Scottsdale, AZ	11.92%	5.50% state; 1.65% city; 1.77% county; 3.00% city transient occupancy
35	Salt Lake City, UT	11.60%	5.75% state and local; 0.60 cultural and zoo; 1.00% innkeepers; 0.50% county option; 3.75% county transit
36	Las Vegas, NV	11.00%	11.00% city
37	San Diego, CA	10.50%	10.50% city
38	Colorado Springs, CO	9.40%	2.90% state; 2.50% city; 1.00% county; 1.00% transportation district; 2.00% city lodgers

27	Salt Lake City, UT	7.60%	4.70% state; 0.55% mass transit; 0.25% county option sales; 1.00% tourism restaurant; 1.00% local sales & use; 0.10% zoo, parks and arts
28	Minneapolis, MN	7.45%	6.50% state; 0.50% city; 0.30% downtown restaurant; 0.15% stadium
29	Colorado Springs, CO	7.40%	2.90% state; 2.50% city; 1.00% county; 1.00% transportation district
30	Pittsburgh, PA	7.00%	6.00% state; 1.00% municipal
31	Tampa, FL	7.00%	6.00% state; 1.00% local sales
32	Albuquerque, NM	6.89%	5.13% state; 1.06% city; 0.70% county
33	Columbus, OH	6.75%	6.75% state
34	Cincinnati, OH	6.50%	5.50% state; 1.00% county
35	Orlando, FL	6.50%	6.00% state; 0.50% county
36	Detroit, MI	6.00%	6.00% state
37	Baltimore, MD	5.00%	5.00% state
38	Boston, MA	5.00%	5.00% state