

## Specific Statewide Taxes on Lodging - By State

THESE ARE STATE LODGING TAXES  
LOCAL TAXES ARE ADDITIONAL

State	Sales Tax	Lodging Tax	Total State Tax
Alabama	N/A	4.0%	4.0%
Alaska	No state sales tax	N/A	None
Arizona	N/A	5.5%	5.5%
Arkansas	6.0%	1.0% [1]	7.0%
California	N/A	N/A	None
Colorado	2.9%	N/A	2.9%
*Connecticut	N/A	15.0%	15.0%
*Delaware	No state sales tax	8.0%	8.0%
Florida	6.0%	N/A	6.0%
Georgia	4.0%	N/A	4.0%
*Hawaii	4.0%	9.25%	13.25%
Idaho	6.0%	2.0%	8.0%
Illinois	6.0%[2]	N/A	6.0%
Indiana	7.0%	N/A	7.0%
Iowa	N/A	5.0%	5.0%
Kansas	6.3%	N/A	6.3%
Kentucky	6.0%	1.0%	7.0%
Louisiana	4.0%	N/A	4.0%
*Maine	N/A	7.0%	7.0%
Maryland	6.0%	N/A	6.0%
Massachusetts	N/A	5.7%	5.7%
Michigan	6.0%	N/A	6.0%
Minnesota	6.875%	N/A	6.875%
Mississippi	7.0%	N/A	7.0%
Missouri	4.225%	N/A	4.225%
Montana	3.0%[3]	4.0%	7.0%
Nebraska	5.5%	1.0%	6.5%
Nevada	N/A	N/A[4]	None
*New Hampshire	No state sales tax	9.0%	9.0%
New Jersey	7.0%	5.0%	12.0%
New Mexico	5.125%	N/A	5.125%
New York	4.0%	N/A	4.0%
North Carolina	4.75%	N/A	4.75%
North Dakota	5.0%	N/A	5.0%
Ohio	5.5%	N/A	5.5%
Oklahoma	4.5%	0.1%	4.6%

State	Sales Tax	Lodging Tax	Total State Tax
Oregon	No state sales tax	1.0%	1.0%
Pennsylvania	N/A	6.0%	6.0%
Rhode Island	7.0%	5.0%	12.0%
South Carolina	7.0%	N/A	7.0%
South Dakota	4.0%	1.5%[5]	5.5%
Tennessee	7.0%	N/A	7.0%
Texas	N/A	6.0%	6.0%
Utah	4.7%	N/A	4.7%
Vermont	N/A	9.0%	9.0%
Virginia	5%	N/A	5%
Washington	6.5%	N/A	6.5%
West Virginia	6%	N/A	6%
Wisconsin	5%	N/A	5%
Wyoming	4%	N/A	4%
District of Columbia	N/A	14.5%	14.5%
Puerto Rico	N/A	9%	9%
Virgin Islands	N/A	10%	10%

N/A = tax not levied on accommodations

\* = no additional local tax on accommodations

[1] Substitutes a 2% tourism tax on some accommodations.

[2] Sales tax is 6% of 94% of the gross rental receipts.  
[3] Specific sales tax levied on accommodations. State has no general sales tax.

[4] Incorporated cities must levy at least a 1% tax according to population.

[5] Seasonal (June – September)

Source, Commerce Clearing House, *State Tax Guide*, 2011

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