

# LOCAL TRANSIENT LODGING TAXES



## Pre-2003 Frozen Taxes

**37 cities** and counties have maintained the same local lodging tax rate since 2003 and grandfathered at their 2003 percentages towards tourism. Some had 100% towards tourism. Only 4 cities do not dedicate any of their grandfathered portion to tourism.

## New TLT Since 2003

**37 cities** and counties have created a new local lodging tax since 2003. These new TLTs are subject to a strict 70/30 split with 70% dedicated towards tourism and 30% unrestricted. **HB 3962 would allow cities to apply the 40/60 to the full tax rate.**

## Increased Tax Since 2003

**48 cities** and counties have increased a local lodging tax that was in place in 2003. A portion of the tax rate is grandfathered and dedicated toward tourism based on 2003 arrangements and the increased increment is subject to the 70/30 split. Lane Co. (in dark blue) has increased its tax rate and spent 100% towards tourism since 2003. **HB 3962 would allow jurisdictions to lower their post 2003 increment to the 40/60 split.**