

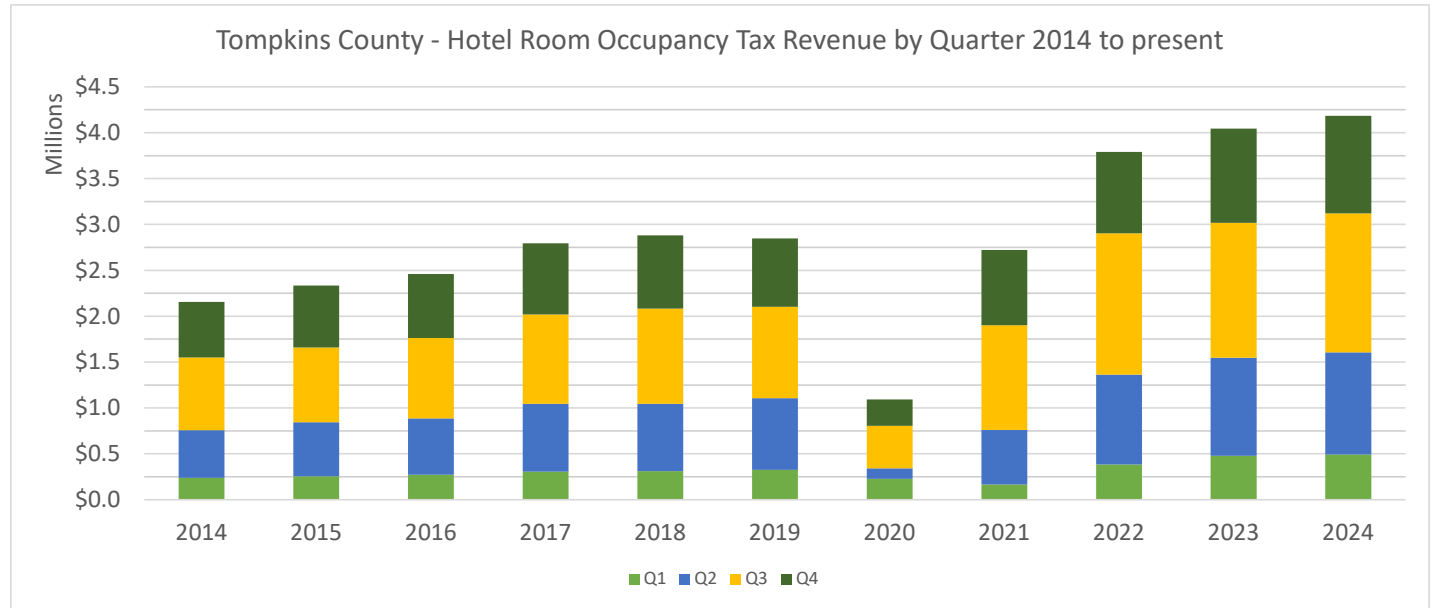
**Tompkins County - Hotel Room Occupancy Tax Revenue**

Totals by quarter & year

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Q1</b>	239,394	255,511	272,677	306,561	311,725	324,584	228,485	167,311	383,989	479,006	492,478
<b>Q2</b>	518,257	588,301	613,413	739,499	732,497	782,432	113,248	593,603	980,685	1,068,903	1,113,782
<b>Q3</b>	791,531	816,604	876,679	973,901	1,039,520	995,164	462,321	1,142,171	1,539,072	1,469,044	1,516,136
<b>Q4</b>	607,263	673,415	696,084	774,477	796,894	746,565	289,417	818,639	887,908	1,026,828	1,061,692
<b>Add'l Rev.*</b>	107,084	34,425	19,043	18,806	43,945	89,617	145,794	287,273	411,209	114,743	108,321
<b>Total</b>	<b>2,263,529</b>	<b>2,368,257</b>	<b>2,477,896</b>	<b>2,813,243</b>	<b>2,924,581</b>	<b>2,938,361</b>	<b>1,239,264</b>	<b>3,008,998</b>	<b>4,202,864</b>	<b>4,158,525</b>	<b>4,292,408</b>
<b>Budgeted</b>	2,260,335	2,373,352	2,495,315	2,635,870	2,754,484	2,935,000	1,852,150	1,906,955	2,400,000	3,320,000	4,442,000
<b>Actual - Budgeted</b>	3,194	(5,095)	(17,419)	177,373	170,097	3,361	(612,886)	1,102,043	1,802,864	838,525	(149,592)
							<i>^adjusted^</i>				
<b>Room Tax Change</b>	5.3%	4.6%	4.6%	13.5%	4.0%	0.5%	-57.8%	142.8%	39.7%	-1.1%	3.2%

Tax Status as of Jan. 9, 2025

Total Registered Lodging Establishments	126
Registered Hotels & Motels	31
Registered Bed & Breakfast Inns	95
Delinquent Hotels & Motels	3
Delinquent Bed & Breakfast Inns	12



**Tompkins County - Hotel Room Occupancy Tax Revenue - Details**

Quarter over Quarter Change (i.e. Q2 2021 vs Q2 2020)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Q1</b>	-1.1%	-3.0%	6.7%	6.7%	12.4%	1.7%	4.1%	-29.6%	-26.8%	129.5%	24.7%	2.8%
<b>Q2</b>	3.0%	-2.4%	13.5%	4.3%	20.6%	-0.9%	6.8%	-85.5%	424.2%	65.2%	9.0%	4.2%
<b>Q3</b>	4.2%	6.6%	3.2%	7.4%	11.1%	6.7%	-4.3%	-53.5%	147.1%	34.7%	-4.6%	3.2%
<b>Q4</b>	5.1%	3.5%	10.9%	3.4%	11.3%	2.9%	-6.3%	-61.2%	182.9%	8.5%	15.6%	3.4%

Quarterly Tax Revenues as a Share of Annual Tax Revenue

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Q1</b>	11.5%	10.6%	10.8%	11.0%	10.9%	10.7%	11.0%	18.4%	5.6%	9.1%	11.5%	11.5%
<b>Q2</b>	24.7%	22.9%	24.8%	24.8%	26.3%	25.0%	26.6%	9.1%	19.7%	23.3%	25.7%	25.9%
<b>Q3</b>	34.5%	35.0%	34.5%	35.4%	34.6%	35.5%	33.9%	37.3%	38.0%	36.6%	35.3%	35.3%
<b>Q4</b>	27.3%	26.8%	28.4%	28.1%	27.5%	27.2%	25.4%	23.4%	27.2%	21.1%	24.7%	24.7%

Tax Paid by Establishments with 10 Rooms or Fewer (3% tax before March 1, 2021, 5% tax rate as of Q2 2021)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Q1</b>	10,844	12,983	16,591	17,824	39,904	44,754	56,081	62,037	62,919	153,942	167,568	181,255
<b>Q2</b>	19,950	23,174	27,841	33,410	78,444	89,909	115,691	2,954	273,177	300,520	294,646	299,692
<b>Q3</b>	40,366	44,363	58,906	85,806	96,937	113,307	116,544	108,058	262,394	333,414	352,801	372,492
<b>Q4</b>	22,632	28,282	35,956	51,483	57,450	64,920	69,467	71,268	169,346	182,002	206,282	212,578
<b>Total</b>	<b>93,792</b>	<b>108,802</b>	<b>139,294</b>	<b>188,524</b>	<b>272,735</b>	<b>312,890</b>	<b>357,782</b>	<b>244,318</b>	<b>767,836</b>	<b>969,878</b>	<b>1,021,297</b>	<b>1,066,018</b>
<b>Year over Year Change</b>	13.6%	16.0%	28.0%	35.3%	44.7%	14.7%	14.3%	-31.7%	214.3%	26.3%	5.3%	4.4%

Tax Paid by Establishments with 11 Rooms or More (5% tax on Hotels & Motels)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Q1</b>	235,951	226,431	238,922	254,852	266,657	266,971	268,503	166,449	104,392	230,047	311,438	311,222
<b>Q2</b>	511,048	495,084	560,460	580,003	661,055	642,589	666,741	110,293	320,426	680,165	774,281	814,090
<b>Q3</b>	701,932	747,151	757,697	791,252	876,964	926,213	878,621	381,897	880,463	1,205,658	1,116,243	1,143,643
<b>Q4</b>	563,917	578,873	637,460	645,011	717,027	731,975	677,098	218,149	649,833	705,906	820,546	849,113
<b>Total</b>	<b>2,012,848</b>	<b>2,047,539</b>	<b>2,194,538</b>	<b>2,271,118</b>	<b>2,521,702</b>	<b>2,567,747</b>	<b>2,490,962</b>	<b>876,788</b>	<b>1,955,114</b>	<b>2,821,776</b>	<b>3,022,508</b>	<b>3,118,069</b>
<b>Year over Year Change</b>	3.1%	1.7%	7.2%	3.5%	11.0%	1.8%	-3.0%	-64.8%	123.0%	44.3%	7.1%	3.2%

Share of Exempt Sales (Exempt Sales / Gross Sales)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Q1</b>	21.9%	24.1%	22.5%	22.5%	19.2%	20.2%	21.4%	19.5%	50.1%	32.1%	24.2%	22.9%
<b>Q2</b>	15.4%	13.9%	13.0%	14.4%	12.6%	14.4%	13.5%	31.4%	16.4%	22.1%	13.9%	14.6%
<b>Q3</b>	10.8%	10.8%	10.0%	10.5%	6.7%	11.8%	12.3%	15.8%	7.9%	8.9%	11.5%	9.8%
<b>Q4</b>	14.3%	12.8%	12.3%	12.6%	13.7%	14.5%	16.0%	23.4%	15.1%	14.6%	16.8%	12.7%
<b>Total</b>	<b>14.3%</b>	<b>13.8%</b>	<b>13.0%</b>	<b>13.5%</b>	<b>11.7%</b>	<b>14.2%</b>	<b>14.7%</b>	<b>20.3%</b>	<b>17.1%</b>	<b>16.7%</b>	<b>15.2%</b>	<b>13.6%</b>
<b>Year over Year Change</b>	4.0%	-4.1%	-5.9%	4.5%	-13.2%	20.8%	3.9%	37.5%	-15.7%	-2.2%	-9.0%	-10.8%

**Taxes Due**      **Reported to STPB**

Mar 20	Apr
Jun 20	Jul
Sep 20	Oct
Dec 20	Jan

**Footnotes**

\*Additional Revenue = Tax collected outside of current quarter.  
 Voluntary Collection Agreement w/ AirBnb - effective July 1, 2016  
 More Details on Hotel Room Occupancy Taxes are available online:  
<http://www.tompkinscountyny.gov/finance/roomtax>