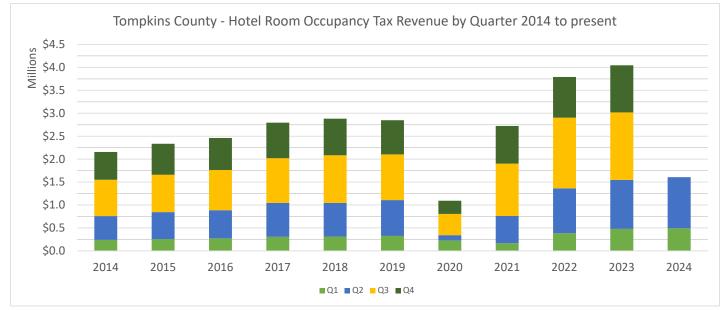
## Tompkins County - Hotel Room Occupancy Tax Revenue

|--|

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Q1	239,394	255,511	272,677	306,561	311,725	324,584	228,485	167,311	383,989	479,006	492,478
Q2	518,257	588,301	613,413	739,499	732,497	782,432	113,248	593,603	980,685	1,068,903	1,113,782
Q3	791,531	816,604	876,679	973,901	1,039,520	995,164	462,321	1,142,171	1,539,072	1,469,044	
Q4	607,263	673,415	696,084	774,477	796,894	746,565	289,417	818,639	887,908	1,026,828	
Add'l Rev.*	107,084	34,425	19,043	18,806	43,945	89,617	145,794	287,273	411,209	114,743	78,840
Total	2,263,529	2,368,257	2,477,896	2,813,243	2,924,581	2,938,361	1,239,264	3,008,998	4,202,864	4,158,525	1,685,100
Budgeted	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
Actual - Budgeted	3,194	(5,095)	(17,419)	177,373	170,097	3,361	(612,886)	1,102,043	1,802,864	838,525	(2,756,900)
						^	adjusted^				
Room Tax Change	5.3%	4.6%	4.6%	13.5%	4.0%	0.5%	-57.8%	142.8%	39.7%	-1.1%	

## Tax Status as of July 12, 2024 Total Registered Lodging Establishments 121 Registered Hotels & Motels 31 Registered Bed & Breakfast Inns 90 Delinquent Hotels & Motels 1 Delinquent Bed & Breakfast Inns 4



## <u>Tompkins County - Hotel Room Occupancy Tax Revenue - Details</u>

		021 vs Q2 2020)										
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Q1	-1.1%	-3.0%	6.7%	6.7%	12.4%	1.7%	4.1%	-29.6%	-26.8%	129.5%	24.7%	2.8%
Q2	3.0%	-2.4%	13.5%	4.3%	20.6%	-0.9%	6.8%	-85.5%	424.2%	65.2%	9.0%	4.2%
Q3	4.2%	6.6%	3.2%	7.4%	11.1%	6.7%	-4.3%	-53.5%	147.1%	34.7%	-4.6%	
Q4	5.1%	3.5%	10.9%	3.4%	11.3%	2.9%	-6.3%	-61.2%	182.9%	8.5%	15.6%	
Quarterly Tax Reven	ues as a Share of A	nnual Tax Reven	<u>ue</u>									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Q1	11.5%	10.6%	10.8%	11.0%	10.9%	10.7%	11.0%	18.4%	5.6%	9.1%	11.5%	
Q2	24.7%	22.9%	24.8%	24.8%	26.3%	25.0%	26.6%	9.1%	19.7%	23.3%	25.7%	
Q3	34.5%	35.0%	34.5%	35.4%	34.6%	35.5%	33.9%	37.3%	38.0%	36.6%	35.3%	
Q4	27.3%	26.8%	28.4%	28.1%	27.5%	27.2%	25.4%	23.4%	27.2%	21.1%	24.7%	
Tax Paid by Establis	hments with 10 Ro	oms or Fewer (3%	6 tax before Marc	h 1. 2021. 5% tax	rate as of O2 2021	)						
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Q1	10,844	12,983	16,591	17,824	39,904	44,754	56,081	62,037	62,919	153,942	167,568	181,255
Q2	19,950	23,174	27,841	33,410	78,444	89,909	115,691	2,954	273,177	300,520	294,646	299,692
Q3	40,366	44,363	58,906	85,806	96,937	113,307	116,544	108,058	262,394	333,414	352,801	ŕ
Q4	22,632	28,282	35,956	51,483	57,450	64,920	69,467	71,268	169,346	182,002	206,282	
Total	93,792	108,802	139,294	188,524	272,735	312,890	357,782	244,318	767,836	969,878	1,021,297	480,947
Year over Year			,		•	,						
	13.6%	16.0%	28.0%	35.3%	44.7%	14.7%	14.3%	-31.7%	214.3%	26.3%	5.3%	
Year over Year					44.7%	•	14.3%	-31.7%	214.3%	26.3%	5.3%	
Year over Year Change					44.7%	•	14.3% <b>2019</b>	-31.7% <b>2020</b>	214.3% <b>2021</b>	26.3% <b>2022</b>	5.3%	2024
Year over Year Change	hments with 11 Ro	oms or More (5%	tax on Hotels & M	<u>Iotels)</u>		14.7%						<b>2024</b> 311,222
Year over Year Change Tax Paid by Establish	hments with 11 Ro <b>2013</b>	oms or More (5% <b>2014</b>	tax on Hotels & M <b>2015</b>	1 <u>otels)</u> <b>2016</b>	2017	14.7% 2018	2019	2020	2021	2022	2023	
Year over Year Change  Tax Paid by Establish  Q1	hments with 11 Ro <b>2013</b> 235,951	oms or More (5% <b>2014</b> 226,431	tax on Hotels & N <b>2015</b> 238,922	<u>10tels)</u> <b>2016</b> 254,852	<b>2017</b> 266,657	14.7% 2018 266,971	<b>2019</b> 268,503	<b>2020</b> 166,449	<b>2021</b> 104,392	<b>2022</b> 230,047	<b>2023</b> 311,438	311,222
Year over Year Change Tax Paid by Establish Q1 Q2	hments with 11 Ro <b>2013</b> 235,951 511,048	oms or More (5% <b>2014</b> 226,431 495,084	tax on Hotels & M 2015 238,922 560,460	2016 254,852 580,003	<b>2017</b> 266,657 661,055	2018 266,971 642,589	<b>2019</b> 268,503 666,741	<b>2020</b> 166,449 110,293	<b>2021</b> 104,392 320,426	<b>2022</b> 230,047 680,165	<b>2023</b> 311,438 774,281	311,222
Year over Year Change Tax Paid by Establish Q1 Q2 Q3 Q4 Total	hments with 11 Ro <b>2013</b> 235,951 511,048 701,932	oms or More (5% <b>2014</b> 226,431 495,084 747,151	tax on Hotels & M 2015 238,922 560,460 757,697	2016 254,852 580,003 791,252	<b>2017</b> 266,657 661,055 876,964	2018 266,971 642,589 926,213	<b>2019</b> 268,503 666,741 878,621	<b>2020</b> 166,449 110,293 381,897	<b>2021</b> 104,392 320,426 880,463	<b>2022</b> 230,047 680,165 1,205,658	<b>2023</b> 311,438 774,281 1,116,243	311,222
Year over Year Change  Tax Paid by Establish Q1 Q2 Q3 Q4  Total Year over Year	2013 235,951 511,048 701,932 563,917 2,012,848	2014 226,431 495,084 747,151 578,873 2,047,539	2015 238,922 560,460 757,697 637,460 2,194,538	2016 254,852 580,003 791,252 645,011	<b>2017</b> 266,657 661,055 876,964 717,027	2018 266,971 642,589 926,213 731,975	<b>2019</b> 268,503 666,741 878,621 677,098	2020 166,449 110,293 381,897 218,149	<b>2021</b> 104,392 320,426 880,463 649,833	2022 230,047 680,165 1,205,658 705,906	2023 311,438 774,281 1,116,243 820,546 3,022,508	311,222 814,090
Year over Year Change Tax Paid by Establish Q1 Q2 Q3 Q4 Total	hments with 11 Ro 2013 235,951 511,048 701,932 563,917	oms or More (5% 2014 226,431 495,084 747,151 578,873	2015 238,922 560,460 757,697 637,460	2016 254,852 580,003 791,252 645,011	<b>2017</b> 266,657 661,055 876,964 717,027	2018 266,971 642,589 926,213 731,975	<b>2019</b> 268,503 666,741 878,621 677,098	2020 166,449 110,293 381,897 218,149	<b>2021</b> 104,392 320,426 880,463 649,833	2022 230,047 680,165 1,205,658 705,906	<b>2023</b> 311,438 774,281 1,116,243 820,546	311,222 814,090
Year over Year Change  Tax Paid by Establish Q1 Q2 Q3 Q4  Total Year over Year	2013 235,951 511,048 701,932 563,917 2,012,848 3.1%	2014 226,431 495,084 747,151 578,873 2,047,539	2015 238,922 560,460 757,697 637,460 2,194,538	2016 254,852 580,003 791,252 645,011 2,271,118	2017 266,657 661,055 876,964 717,027 2,521,702	2018 266,971 642,589 926,213 731,975 2,567,747	2019 268,503 666,741 878,621 677,098 2,490,962	2020 166,449 110,293 381,897 218,149 876,788	2021 104,392 320,426 880,463 649,833 1,955,114	2022 230,047 680,165 1,205,658 705,906 2,821,776	2023 311,438 774,281 1,116,243 820,546 3,022,508	311,222 814,090
Year over Year Change  Tax Paid by Establish Q1 Q2 Q3 Q4  Total Year over Year Change	2013 235,951 511,048 701,932 563,917 2,012,848 3.1%	2014 226,431 495,084 747,151 578,873 2,047,539	2015 238,922 560,460 757,697 637,460 2,194,538	2016 254,852 580,003 791,252 645,011 2,271,118	2017 266,657 661,055 876,964 717,027 2,521,702	2018 266,971 642,589 926,213 731,975 2,567,747	2019 268,503 666,741 878,621 677,098 2,490,962	2020 166,449 110,293 381,897 218,149 876,788	2021 104,392 320,426 880,463 649,833 1,955,114	2022 230,047 680,165 1,205,658 705,906 2,821,776	2023 311,438 774,281 1,116,243 820,546 3,022,508	311,222 814,090 <b>1,125,313</b>
Year over Year Change  Tax Paid by Establish Q1 Q2 Q3 Q4  Total Year over Year Change	2013 235,951 511,048 701,932 563,917 2,012,848 3.1% es (Exempt Sales /	oms or More (5% 2014 226,431 495,084 747,151 578,873 2,047,539 1.7% Gross Sales)	tax on Hotels & M 2015 238,922 560,460 757,697 637,460 2,194,538 7.2%	2016 254,852 580,003 791,252 645,011 2,271,118 3.5%	2017 266,657 661,055 876,964 717,027 2,521,702	2018 266,971 642,589 926,213 731,975 2,567,747	2019 268,503 666,741 878,621 677,098 2,490,962 -3.0%	2020 166,449 110,293 381,897 218,149 876,788 -64.8%	2021 104,392 320,426 880,463 649,833 1,955,114 123.0%	2022 230,047 680,165 1,205,658 705,906 2,821,776 44.3%	2023 311,438 774,281 1,116,243 820,546 3,022,508 7.1%	311,222 814,090 <b>1,125,313</b>
Year over Year Change  Tax Paid by Establish  Q1 Q2 Q3 Q4  Total Year over Year Change  Share of Exempt Sale	hments with 11 Ro 2013 235,951 511,048 701,932 563,917 2,012,848 3.1% es (Exempt Sales / 2013	oms or More (5%	tax on Hotels & M 2015 238,922 560,460 757,697 637,460 2,194,538 7.2%	2016 254,852 580,003 791,252 645,011 2,271,118 3.5%	2017 266,657 661,055 876,964 717,027 2,521,702 11.0%	2018 266,971 642,589 926,213 731,975 2,567,747 1.8%	2019 268,503 666,741 878,621 677,098 2,490,962 -3.0%	2020 166,449 110,293 381,897 218,149 876,788 -64.8%	2021 104,392 320,426 880,463 649,833 1,955,114 123.0%	2022 230,047 680,165 1,205,658 705,906 2,821,776 44.3%	2023 311,438 774,281 1,116,243 820,546 3,022,508 7.1%	311,222 814,090 <b>1,125,313</b> <b>2024</b> 22.9%
Year over Year Change  Tax Paid by Establish  Q1 Q2 Q3 Q4  Total Year over Year Change  Share of Exempt Sale  Q1	hments with 11 Ro 2013 235,951 511,048 701,932 563,917 2,012,848 3.1% es (Exempt Sales / 2013 21.9%	oms or More (5%	tax on Hotels & M 2015 238,922 560,460 757,697 637,460 2,194,538 7.2% 2015 22.5%	2016 254,852 580,003 791,252 645,011 2,271,118 3.5% 2016 22.5%	2017 266,657 661,055 876,964 717,027 2,521,702 11.0%	2018 266,971 642,589 926,213 731,975 2,567,747 1.8%	2019 268,503 666,741 878,621 677,098 2,490,962 -3.0% 2019 21.4%	2020 166,449 110,293 381,897 218,149 876,788 -64.8%	2021 104,392 320,426 880,463 649,833 1,955,114 123.0% 2021 50.1%	2022 230,047 680,165 1,205,658 705,906 2,821,776 44.3%	2023 311,438 774,281 1,116,243 820,546 3,022,508 7.1% 2023 24.2%	311,222 814,090 <b>1,125,313</b> <b>2024</b> 22.9%
Year over Year Change  Tax Paid by Establish  Q1 Q2 Q3 Q4  Total Year over Year Change  Share of Exempt Sale Q1 Q2	hments with 11 Ro 2013 235,951 511,048 701,932 563,917 2,012,848 3.1% es (Exempt Sales / 2013 21.9% 15.4%	2014 226,431 495,084 747,151 578,873 2,047,539 1.7%  Gross Sales) 2014 24.1% 13.9%	2015 238,922 560,460 757,697 637,460 2,194,538 7.2% 2015 22.5% 13.0%	2016 254,852 580,003 791,252 645,011 2,271,118 3.5% 2016 22.5% 14.4%	2017 266,657 661,055 876,964 717,027 2,521,702 11.0% 2017 19.2% 12.6%	2018 266,971 642,589 926,213 731,975 2,567,747 1.8% 2018 20.2% 14.4%	2019 268,503 666,741 878,621 677,098 2,490,962 -3.0% 2019 21.4% 13.5%	2020 166,449 110,293 381,897 218,149 876,788 -64.8% 2020 19.5% 31.4%	2021 104,392 320,426 880,463 649,833 1,955,114 123.0% 2021 50.1% 16.4%	2022 230,047 680,165 1,205,658 705,906 2,821,776 44.3% 2022 32.1% 22.1%	2023 311,438 774,281 1,116,243 820,546 3,022,508 7.1% 2023 24.2% 13.9%	311,222 814,090 <b>1,125,313</b> <b>2024</b> 22.9%
Year over Year Change  Tax Paid by Establish  Q1 Q2 Q3 Q4  Total Year over Year Change  Share of Exempt Sale  Q1 Q2 Q3 Q4  Total	hments with 11 Ro 2013 235,951 511,048 701,932 563,917 2,012,848 3.1% es (Exempt Sales / 2013 21.9% 15.4% 10.8%	2014 226,431 495,084 747,151 578,873 2,047,539 1.7%  Gross Sales) 2014 24.1% 13.9% 10.8%	2015 238,922 560,460 757,697 637,460 2,194,538 7.2% 2015 22.5% 13.0% 10.0%	2016 254,852 580,003 791,252 645,011 2,271,118 3.5% 2016 22.5% 14.4% 10.5%	2017 266,657 661,055 876,964 717,027 2,521,702 11.0% 2017 19.2% 12.6% 6.7%	2018 266,971 642,589 926,213 731,975 2,567,747 1.8% 2018 20.2% 14.4% 11.8%	2019 268,503 666,741 878,621 677,098 2,490,962 -3.0% 2019 21.4% 13.5% 12.3%	2020 166,449 110,293 381,897 218,149 876,788 -64.8% 2020 19.5% 31.4% 15.8%	2021 104,392 320,426 880,463 649,833 1,955,114 123.0% 2021 50.1% 16.4% 7.9%	2022 230,047 680,165 1,205,658 705,906 2,821,776 44.3% 2022 32.1% 22.1% 8.9%	2023 311,438 774,281 1,116,243 820,546 3,022,508 7.1% 2023 24.2% 13.9% 11.5%	311,222 814,090
Year over Year Change  Tax Paid by Establish  Q1 Q2 Q3 Q4  Total Year over Year Change  Share of Exempt Sale Q1 Q2 Q3 Q4	hments with 11 Ro 2013 235,951 511,048 701,932 563,917 2,012,848 3.1% es (Exempt Sales / 2013 21.9% 15.4% 10.8% 14.3%	2014 226,431 495,084 747,151 578,873 2,047,539 1.7% Gross Sales) 2014 24.1% 13.9% 10.8% 12.8%	2015 238,922 560,460 757,697 637,460 2,194,538 7.2% 2015 22.5% 13.0% 10.0% 12.3%	2016 254,852 580,003 791,252 645,011 2,271,118 3.5% 2016 22.5% 14.4% 10.5% 12.6%	2017 266,657 661,055 876,964 717,027 2,521,702 11.0% 2017 19.2% 12.6% 6.7% 13.7%	2018 266,971 642,589 926,213 731,975 2,567,747 1.8% 2018 20.2% 14.4% 11.8% 14.5%	2019 268,503 666,741 878,621 677,098 2,490,962 -3.0% 2019 21.4% 13.5% 12.3% 16.0%	2020 166,449 110,293 381,897 218,149 876,788 -64.8% 2020 19.5% 31.4% 15.8% 23.4%	2021 104,392 320,426 880,463 649,833 1,955,114 123.0% 2021 50.1% 16.4% 7.9% 15.1%	2022 230,047 680,165 1,205,658 705,906 2,821,776 44.3% 2022 32.1% 22.1% 8.9% 14.6%	2023 311,438 774,281 1,116,243 820,546 3,022,508 7.1% 2023 24.2% 13.9% 11.5% 16.8%	311,222 814,090 1,125,313 2024 22.9% 14.6%

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:

<a href="http://www.tompkinscountyny.gov/finance/roomtax">http://www.tompkinscountyny.gov/finance/roomtax</a>