

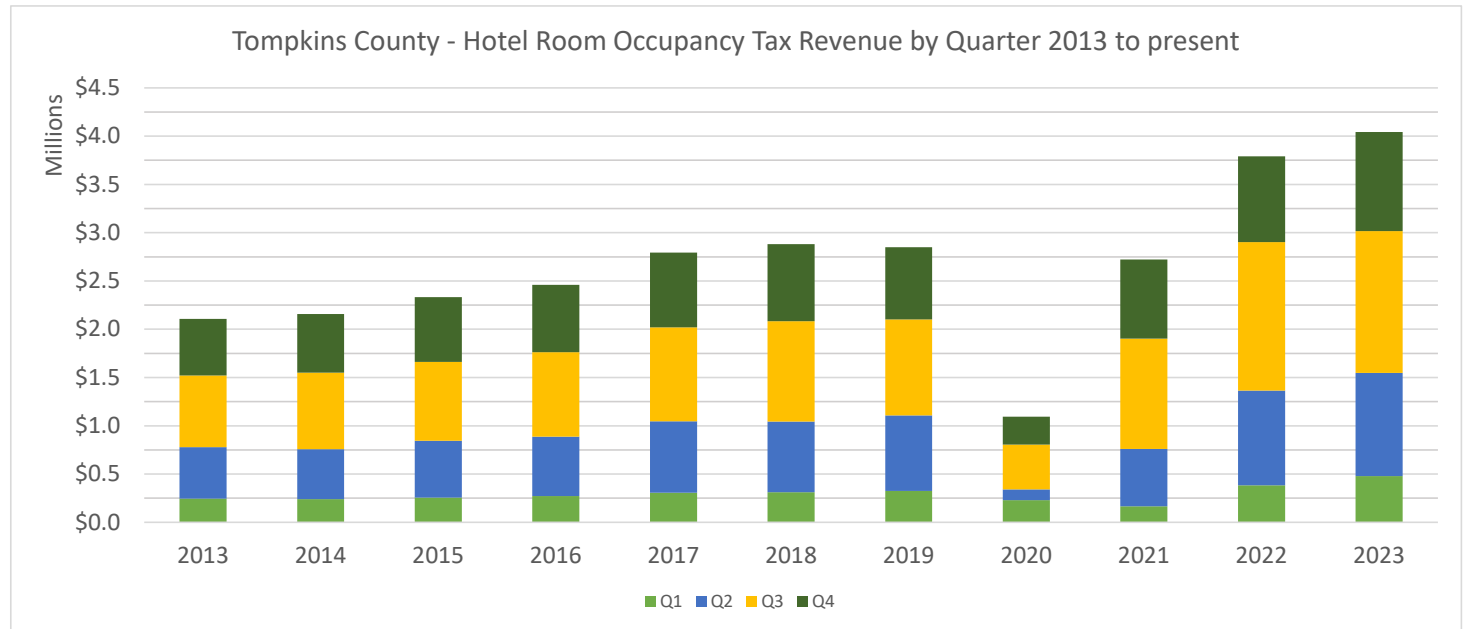
Tompkins County - Hotel Room Occupancy Tax Revenue - 2013 to present

Totals by quarter & year

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Q1	246,795	239,394	255,511	272,677	306,561	311,725	324,584	228,485	167,311	383,989	479,006
Q2	530,995	518,257	588,301	613,413	739,499	732,497	782,432	113,248	593,603	980,685	1,068,903
Q3	742,300	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	586,547	607,263	673,415	696,084	774,477	796,894	746,565	289,417	818,639	887,908	1,026,828
Add'l Rev.*	42,079	107,084	34,425	19,043	18,806	43,945	89,617	145,794	287,273	411,209	114,743
Total	2,148,716	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
Budgeted	2,152,700	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
Actual - Budgeted	(3,984)	3,194	(5,095)	(17,419)	177,373	170,097	3,361	(612,886)	1,102,043	1,802,864	838,525
								<i>^adjusted^</i>			
Room Tax Change	3.3%	5.3%	4.6%	4.6%	13.5%	4.0%	0.5%	-57.8%	142.8%	39.7%	-1.1%

Tax Status as of Jan. 8, 2024

Total Registered Lodging Establishments	117
Registered Hotels & Motels	31
Registered Bed & Breakfast Inns	86
Delinquent Hotels & Motels	3
Delinquent Bed & Breakfast Inns	3



Tompkins County - Hotel Room Occupancy Tax Revenue - 2012 to present

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Q1	25.7%	-1.1%	-3.0%	6.7%	6.7%	12.4%	1.7%	4.1%	-29.6%	-26.8%	129.5%	24.7%
Q2	11.4%	3.0%	-2.4%	13.5%	4.3%	20.6%	-0.9%	6.8%	-85.5%	424.2%	65.2%	9.0%
Q3	3.4%	4.2%	6.6%	3.2%	7.4%	11.1%	6.7%	-4.3%	-53.5%	147.1%	34.7%	-4.6%
Q4	-1.4%	5.1%	3.5%	10.9%	3.4%	11.3%	2.9%	-6.3%	-61.2%	182.9%	8.5%	15.6%

Quarterly Tax Revenues as a Share of Annual Tax Revenue

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Q1	12.0%	11.5%	10.6%	10.8%	11.0%	10.9%	10.7%	11.0%	18.4%	5.6%	9.1%	11.5%
Q2	24.8%	24.7%	22.9%	24.8%	24.8%	26.3%	25.0%	26.6%	9.1%	19.7%	23.3%	25.7%
Q3	34.2%	34.5%	35.0%	34.5%	35.4%	34.6%	35.5%	33.9%	37.3%	38.0%	36.6%	35.3%
Q4	26.8%	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 Establishments with 10 Rooms or Fewer (3% tax before March 1, 2021, 5% tax rate as of Q2 2021)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Q1	9,110	10,844	12,983	16,591	17,824	39,904	44,754	56,081	62,037	62,919	153,942	167,568
Q2	17,983	19,950	23,174	27,841	33,410	78,444	89,909	115,691	2,954	273,177	300,520	294,646
Q3	32,989	40,366	44,363	58,906	85,806	96,937	113,307	116,544	108,058	262,394	333,414	352,801
Q4	22,468	22,632	28,282	35,956	51,483	57,450	64,920	69,467	71,268	169,346	182,002	206,282
Total	82,551	93,792	108,802	139,294	188,524	272,735	312,890	357,782	244,318	767,836	969,878	1,021,297
Year over Year Change	1.7%	13.6%	16.0%	28.0%	35.3%	44.7%	14.7%	14.3%	-31.7%	214.3%	26.3%	5.3%

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Q1	240,397	235,951	226,431	238,922	254,852	266,657	266,971	268,503	166,449	104,392	230,047	311,438
Q2	497,394	511,048	495,084	560,460	580,003	661,055	642,589	666,741	110,293	320,426	680,165	774,281
Q3	679,314	701,932	747,151	757,697	791,252	876,964	926,213	878,621	381,897	880,463	1,205,658	1,116,243
Q4	535,704	563,917	578,873	637,460	645,011	717,027	731,975	677,098	218,149	649,833	705,906	820,546
Total	1,952,809	2,012,848	2,047,539	2,194,538	2,271,118	2,521,702	2,567,747	2,490,962	876,788	1,955,114	2,821,776	3,022,508
Year over Year Change	6.4%	3.1%	1.7%	7.2%	3.5%	11.0%	1.8%	-3.0%	-64.8%	123.0%	44.3%	7.1%

Share of Exempt Sales (Exempt Sales / Gross Sales)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Q1	22.1%	21.9%	24.1%	22.5%	22.5%	19.2%	20.2%	21.4%	19.5%	50.1%	32.1%	24.2%
Q2	14.3%	15.4%	13.9%	13.0%	14.4%	12.6%	14.4%	13.5%	31.4%	16.4%	22.1%	13.9%
Q3	10.5%	10.8%	10.8%	10.0%	10.5%	6.7%	11.8%	12.3%	11.8%	7.9%	8.9%	11.5%
Q4	13.3%	14.3%	12.8%	12.3%	12.6%	13.7%	14.5%	16.0%	23.4%	15.1%	14.6%	16.8%
Total	13.8%	14.3%	13.8%	13.0%	13.5%	11.7%	14.2%	14.7%	20.3%	17.1%	16.7%	15.2%
Year over Year Change	4.7%	4.0%	-4.1%	-5.9%	4.5%	-13.2%	20.8%	3.9%	37.5%	-15.7%	-2.2%	-9.0%

Quarter Periods

Q1: Dec Jan Feb
 Q2: Mar Apr May
 Q3: Jun Jul Aug
 Q4: Sep Oct Nov

Taxes Due

Mar 20
 Jun 20
 Sep 20
 Dec 20

Reported to STPB

Apr
 Jul
 Oct
 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>