

Analysis of Hotel vs Non-Hotel Operators

Room Tax and Gross Sales

prepared by CBJ Sales Tax 2/18/2025

Year	Quarter	# of Merchants**		Room Tax Reported		Gross Sales Reported***	
		Hotels	Non-Hotels	Hotels	Non-Hotels	Hotels	Non-Hotels
2019	Jan - Mar	16	99	\$ 205,935	\$ 15,698	\$ 5,762,645	\$ 695,535
2019	Apr - Jun	18	133	\$ 446,988	\$ 61,346	\$ 9,973,120	\$ 1,348,218
2019	Jul - Sep	18	144	\$ 648,815	\$ 95,146	\$ 13,330,786	\$ 1,903,298
2019	Oct - Dec	16	112	\$ 191,953	\$ 11,903	\$ 5,063,922	\$ 541,459
2020*	Jan - Mar	16	116	\$ 211,964	\$ 13,402	\$ 4,594,276	\$ 546,252
2020	Apr - Jun	16	109	\$ 126,400	\$ 15,719	\$ 3,089,493	\$ 593,248
2020	Jul - Sep	16	122	\$ 311,248	\$ 54,347	\$ 6,057,470	\$ 1,083,043
2020	Oct - Dec	15	67	\$ 172,979	\$ 16,052	\$ 3,882,607	\$ 611,839
2021	Jan - Mar	15	66	\$ 164,174	\$ 18,943	\$ 4,526,018	\$ 667,612
2021	Apr - Jun	18	112	\$ 491,589	\$ 83,661	\$ 8,623,043	\$ 1,591,311
2021	Jul-Sep	18	127	\$ 915,221	\$ 150,719	\$ 13,647,234	\$ 2,465,859
2021	Oct - Dec	15	94	\$ 257,163	\$ 25,371	\$ 5,061,338	\$ 853,970
2022	Jan - Mar	16	118	\$ 291,505	\$ 39,492	\$ 6,481,366	\$ 1,042,306
2022	Apr - Jun	18	175	\$ 766,898	\$ 168,531	\$ 12,809,361	\$ 2,739,653
2022	Jul-Sep	19	212	\$ 1,192,613	\$ 285,576	\$ 18,573,988	\$ 4,253,578
2022	Oct - Dec	17	159	\$ 298,429	\$ 44,900	\$ 6,147,372	\$ 1,220,093
2023	Jan - Mar	18	142	\$ 376,569	\$ 50,706	\$ 8,148,320	\$ 1,324,575
2023	Apr - Jun	19	188	\$ 926,690	\$ 165,160	\$ 15,903,233	\$ 2,755,692
2023	Jul-Sep	19	197	\$ 1,137,057	\$ 261,655	\$ 18,192,292	\$ 4,163,077
2023	Oct - Dec	18	182	\$ 317,796	\$ 64,288	\$ 5,897,875	\$ 1,408,429
2024	Jan - Mar	19	117	\$ 396,934	\$ 64,832	\$ 8,033,247	\$ 1,719,049
2024	Apr - Jun	17	183	\$ 862,874	\$ 211,900	\$ 14,423,312	\$ 3,760,230
2024	Jul-Sep	18	172	\$ 1,273,505	\$ 295,257	\$ 19,858,527	\$ 4,740,382
2024	Oct - Dec	16	130	\$ 322,709	\$ 71,413	\$ 6,041,604	\$ 1,878,016

* Hotel/Motel Tax Rate Increase Effective January 1, 2020 (from 7% to 9%)

** Represents the number of merchants filing non-zero dollar returns for that period

*** Represents gross sales reported by merchants submitting bed tax; not limited to only room sales.