



Hotel Occupancy Taxes

A brief tutorial



What are HOT funds?

Hotel Occupancy Taxes (commonly referred to as “HOT” funds) are collected from all hotels and motels within a city’s limits. The tax is a surcharge on room fees that is then paid directly to the city.

There are very strict rules on how these funds can be spent.



PART 1:

Heads in beds

Every funded project must attract
overnight tourists

Part 2:
*Allowable
uses*

There are nine categories for
HOT fund spending



Convention Centers



Convention Registration



Advertising the city



Promotion of the arts



Historical restoration
and preservation



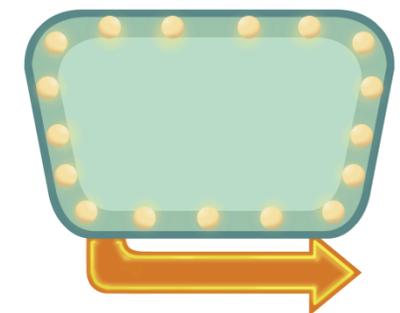
Sporting events



Enhancing or upgrading
existing sports facilities
(only in certain cities)



Tourist transportation
systems



Signage directing the public
to sights and attractions

