

# Total Taxes on Visitors

**Table 6**  
**Total State and Local Taxes**

State	Rental Car	Gas Tax	Lodging	General Purchases	Restaurant Meals	Total Tax
Utah	\$45.36	\$13.62	\$82.08	\$46.20	\$53.20	\$240.46
Nevada	\$34.91	\$12.79	\$78.00	\$50.75	\$50.75	\$227.20
Arizona	\$36.15	\$10.01	\$44.50	\$58.10	\$58.10	\$206.85
Colorado	\$29.00	\$12.23	\$34.56	\$50.40	\$53.90	\$180.09
South Dakota	\$41.98	\$12.23	\$36.80	\$45.50	\$42.00	\$178.51
North Dakota	\$18.80	\$11.68	\$38.40	\$42.00	\$56.00	\$166.88
New Mexico	\$20.14	\$9.45	\$48.48	\$42.70	\$42.70	\$163.47
Idaho	\$15.69	\$13.90	\$40.00	\$35.00	\$35.00	\$139.59
Wyoming	\$26.55	\$7.23	\$28.80	\$35.00	\$35.00	\$132.58
Montana	\$15.00	\$15.01	\$19.20	-	-	\$49.21
<b>Average w/o Montana</b>	<b>\$29.84</b>	<b>\$11.46</b>	<b>\$47.96</b>	<b>\$45.07</b>	<b>\$47.41</b>	<b>\$181.74</b>
Percent of Total w/o Montana	16.4%	6.3%	26.4%	24.8%	26.1%	100.0%

This is from a 2002 study done by the Montana Revenue Department. The data is likely no longer accurate.

In a similar study today including Oregon, would we look more like Salt Lake City or Billings Montana in 2002?

Certainly, we should allow local communities, to collect taxes from visitors to address their impacts on those communities.

Comparison of Taxes on Tourists in Ten Western States, for the Governor’s Tourist Tax Advisory Council, Montana Department of Revenue

