

States Ranked by Total Ad Valorem Tax Rates on Lodging

Accommodations 2024

Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate	Rank	State	Sales Tax Rate	Lodging Tax Rate	Total Rate
1	Connecticut		15.00%	15.00%	21	South Dakota	4.50%	1.50%	6.00%
2	Maine	5.50%	9.00%	14.50%	21	Texas		6.00%	6.00%
3	¹ Hawaii	4.00%	10.25%	14.25%	21	West Virginia	6.00%		6.00%
4	Rhode Island	7.00%	6.00%	13.00%	29	Ohio	5.75%		5.75%
5	² New Jersey	6.63%	5.00%	11.63%	30	Massachusetts		5.70%	5.70%
6	Vermont		9.00%	9.00%	31	Arizona		5.50%	5.50%
7	Arkansas	6.50%	2.00%	8.50%	32	Utah	4.85%	0.32%	5.17%
7	New Hampshire		8.50%	8.50%	33	Iowa		5.00%	5.00%
9	Delaware		8.00%	8.00%	33	North Dakota	5.00%		5.00%
9	Idaho	6.00%	2.00%	8.00%	33	Wisconsin	5.00%		5.00%
9	Montana		8.00%	8.00%	33	Wyoming	2.00%	3.00%	5.00%
9	South Carolina	6.00%	2.00%	8.00%	37	New Mexico	4.88%		4.88%
13	Indiana	7.00%		7.00%	38	North Carolina	4.75%		4.75%
13	Kentucky	6.00%	1.00%	7.00%	39	Oklahoma	4.50%		4.50%
13	Mississippi	7.00%		7.00%	40	Louisiana	4.45%		4.45%
16	Tennessee	7.00%		7.00%	41	³ Virginia	4.30%		4.30%
17	Minnesota	6.88%		6.88%	42	Missouri	4.23%		4.23%
18	Kansas	6.50%		6.50%	43	⁴ Alabama		4.00%	4.00%
18	Nebraska	5.50%	1.00%	6.50%	43	Georgia	4.00%		4.00%
18	Washington	6.50%		6.50%	43	New York	4.00%		4.00%
21	Florida	6.00%		6.00%	46	Nevada		3.38%	3.38%
21	Illinois		6.00%	6.00%	47	Colorado	2.90%		2.90%
21	Maryland	6.00%		6.00%	48	Oregon		1.50%	1.50%
21	Michigan	6.00%		6.00%	49	Alaska			0.00%
21	Pennsylvania		6.00%	6.00%	49	California			0.00%

¹ Additional .5% state sales tax in O'ahu

² New Jersey State Occupancy Fee is imposed at a rate of 1% in cities that also impose local taxes or fees on hotel/motel occupancies.

³ As of July 1, 2013, the general sales tax rate for Virginia is 5.3% (4.3% state ; 1% local). There is an additional 0.7% state tax imposed in Northern Virginia and Hampton Roads. The 1% local tax is included in the state rate. The .7% is included in the city rate, where applicable.

⁴ Additional 1% tax on counties within the Alabama Mountain Lakes region.