Tompkins County - Hotel Room Occupancy Tax Revenue

Totals by quarter & year

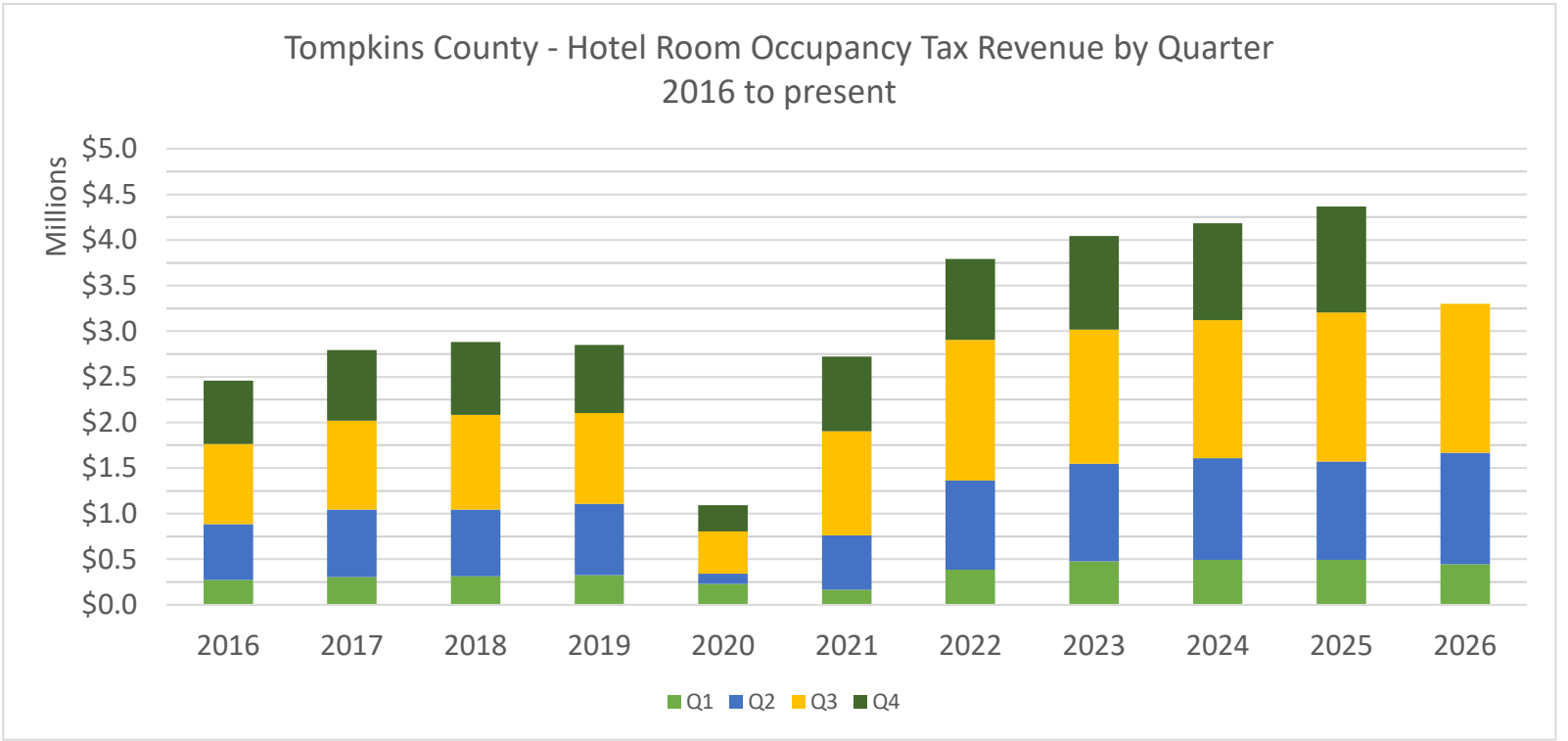
	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Q1	272,677	306,561	311,725	324,584	228,485	167,311	383,989	479,006	492,478	494,668	445,525
Q2	613,413	739,499	732,497	782,432	113,248	593,603	980,685	1,068,903	1,113,782	1,077,315	1,221,295
Q3	876,679	973,901	1,039,520	995,164	462,321	1,142,171	1,539,072	1,469,044	1,516,136	1,631,637	1,632,566
Q4	696,084	774,477	796,894	746,565	289,417	818,639	887,908	1,026,828	1,061,692	1,162,612	
Add'l Rev.*	19,043	18,806	43,945	89,617	145,794	287,273	411,209	114,743	108,321	203,073	12,481
Total	**2,477,896**	**2,813,243**	**2,924,581**	**2,938,361**	**1,239,264**	**3,008,998**	**4,202,864**	**4,158,525**	**4,292,408**	**4,569,305**	**3,311,866**
Budgeted	2,495,315	2,635,870	2,754,484	2,935,000	1,852,150	1,906,955	2,400,000	3,320,000	4,442,000	4,280,000	4,175,080
Actual - Budgeted	(17,419)	177,373	170,097	3,361	(612,886)	1,102,043	1,802,864	838,525	(149,592)	289,305	
					*^adjusted^*						
Room Tax Change	4.6%	13.5%	4.0%	0.5%	-57.8%	142.8%	39.7%	-1.1%	3.2%	6.5%	

Detailed 2026 Budget

Q1	453,690
Q2	974,890
Q3	1,589,960
Q4	1,157,540

Tax Status as of October 9, 2026

Total Registered Lodging Establishments*	193
Registered Hotels & Motels	31
Registered Bed & Breakfast Inns	162
Delinquent Hotels & Motels	2
Delinquent Bed & Breakfast Inns	13



*still working out newly registered STR units

Tompkins County - Hotel Room Occupancy Tax Revenue - Details

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Q1	6.7%	12.4%	1.7%	4.1%	-29.6%	-26.8%	129.5%	24.7%	2.8%	0.4%	-9.9%
Q2	4.3%	20.6%	-0.9%	6.8%	-85.5%	424.2%	65.2%	9.0%	4.2%	-3.3%	13.4%
Q3	7.4%	11.1%	6.7%	-4.3%	-53.5%	147.1%	34.7%	-4.6%	3.2%	7.6%	0.1%
Q4	3.4%	11.3%	2.9%	-6.3%	-61.2%	182.9%	8.5%	15.6%	3.4%	9.5%	

Quarterly Tax Revenues as a Share of Annual Tax Revenue

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Q1	11.0%	10.9%	10.7%	11.0%	18.4%	5.6%	9.1%	11.5%	11.5%	10.8%	
Q2	24.8%	26.3%	25.0%	26.6%	9.1%	19.7%	23.3%	25.7%	25.9%	23.6%	
Q3	35.4%	34.6%	35.5%	33.9%	37.3%	38.0%	36.6%	35.3%	35.3%	35.7%	
Q4	28.1%	27.5%	27.2%	25.4%	23.4%	27.2%	21.1%	24.7%	24.7%	25.4%	

Tax Paid by Establishments with 10 Rooms or Fewer (3% tax before March 1, 2021, 5% tax rate as of Q2 2021)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Q1	17,824	39,904	44,754	56,081	62,037	62,919	153,942	167,568	181,255	181,439	151,761
Q2	33,410	78,444	89,909	115,691	2,954	273,177	300,520	294,646	299,692	335,327	317,512
Q3	85,806	96,937	113,307	116,544	108,058	262,394	333,414	352,801	372,492	422,291	421,474
Q4	51,483	57,450	64,920	69,467	71,268	169,346	182,002	206,282	212,578	234,263	
Total	**188,524**	**272,735**	**312,890**	**357,782**	**244,318**	**767,836**	**969,878**	**1,021,297**	**1,066,018**	**1,173,319**	
Year over Year Change	35.3%	44.7%	14.7%	14.3%	-31.7%	214.3%	26.3%	5.3%	4.4%	10.1%	

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Q1	254,852	266,657	266,971	268,503	166,449	104,392	230,047	311,438	311,222	313,229	293,764
Q2	580,003	661,055	642,589	666,741	110,293	320,426	680,165	774,281	814,090	741,988	903,783
Q3	791,252	876,964	926,213	878,621	381,897	880,463	1,205,658	1,116,243	1,143,643	1,209,346	1,211,092
Q4	645,011	717,027	731,975	677,098	218,149	649,833	705,906	820,546	849,113	928,349	
Total	**2,271,118**	**2,521,702**	**2,567,747**	**2,490,962**	**876,788**	**1,955,114**	**2,821,776**	**3,022,508**	**3,118,069**	**3,192,912**	
Year over Year Change	3.5%	11.0%	1.8%	-3.0%	-64.8%	123.0%	44.3%	7.1%	3.2%	2.4%	

Share of Exempt Sales (Exempt Sales / Gross Sales)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Q1	22.5%	19.2%	20.2%	21.4%	19.5%	50.1%	32.1%	24.2%	22.9%	20.5%	21.5%
Q2	14.4%	12.6%	14.4%	13.5%	31.4%	16.4%	22.1%	13.9%	14.6%	13.3%	13.3%
Q3	10.5%	6.7%	11.8%	12.3%	15.8%	7.9%	8.9%	11.5%	9.8%	11.3%	10.4%
Q4	12.6%	13.7%	14.5%	16.0%	23.4%	15.1%	14.6%	16.8%	12.7%	13.4%	
Total	**13.5%**	**11.7%**	**14.2%**	**14.7%**	**20.3%**	**17.1%**	**16.7%**	**15.2%**	**13.6%**	**13.5%**	
Year over Year Change	4.5%	-13.2%	20.8%	3.9%	37.5%	-15.7%	-2.2%	-9.0%	-10.8%	-0.5%	