

Tompkins County - Hotel Room Occupancy Tax Revenue

Totals by quarter & year

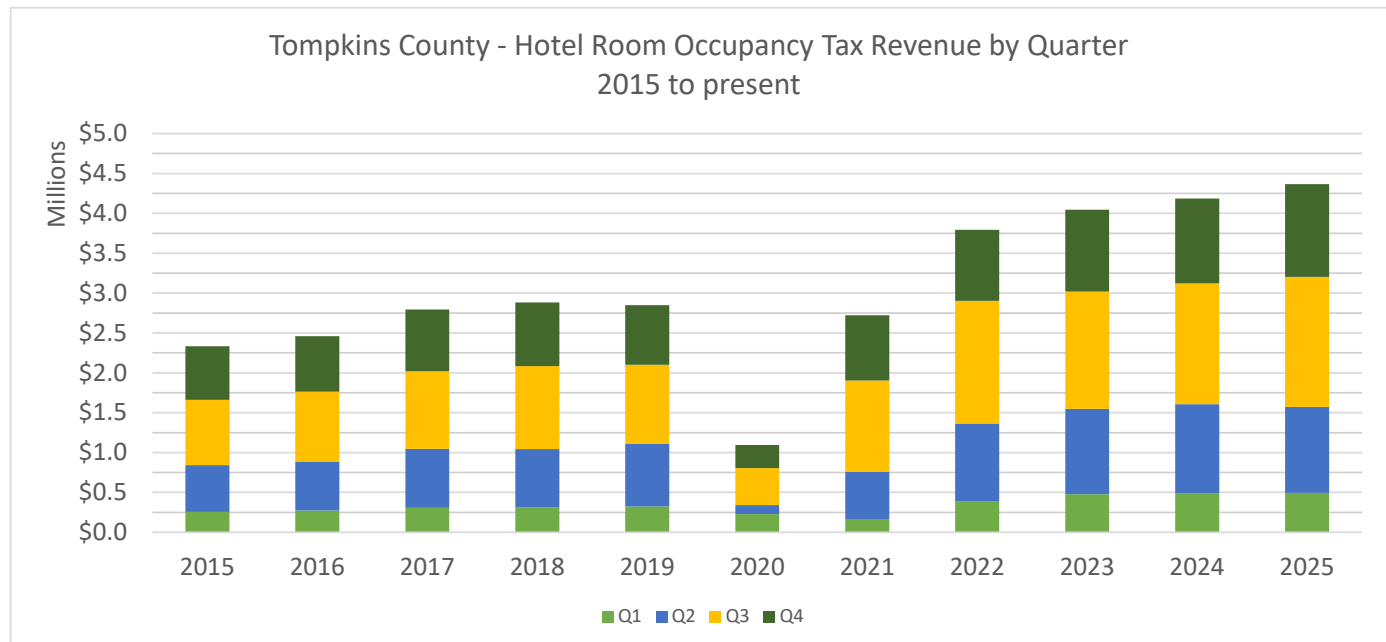
	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Q1	255,511	272,677	306,561	311,725	324,584	228,485	167,311	383,989	479,006	492,478	494,668
Q2	588,301	613,413	739,499	732,497	782,432	113,248	593,603	980,685	1,068,903	1,113,782	1,077,315
Q3	816,604	876,679	973,901	1,039,520	995,164	462,321	1,142,171	1,539,072	1,469,044	1,516,136	1,631,637
Q4	673,415	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.*	34,425	19,043	18,806	43,945	89,617	145,794	287,273	411,209	114,743	108,321	203,073
Total	2,368,257	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
Budgeted	2,373,352	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
Actual - Budgeted	(5,095)	(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%	4.6%	13.5%	4.0%	0.5%	-57.8%	142.8%	39.7%	-1.1%	3.2%	6.5%
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Tax Status as of January 13, 2026

Total Registered	
Lodging	
Establishments*	139
Registered Hotels & Motels	31
Registered Bed & Breakfast Inns	108
Delinquent Hotels & Motels	4
Delinquent Bed & Breakfast Inns	20



*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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Q1	6.7%	6.7%	12.4%	1.7%	4.1%	-29.6%	-26.8%	129.5%	24.7%	2.8%	0.4%
Q2	13.5%	4.3%	20.6%	-0.9%	6.8%	-85.5%	424.2%	65.2%	9.0%	4.2%	-3.3%
Q3	3.2%	7.4%	11.1%	6.7%	-4.3%	-53.5%	147.1%	34.7%	-4.6%	3.2%	7.6%
Q4	10.9%	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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Q1	10.8%	11.0%	10.9%	10.7%	11.0%	18.4%	5.6%	9.1%	11.5%	11.5%	10.8%
Q2	24.8%	24.8%	26.3%	25.0%	26.6%	9.1%	19.7%	23.3%	25.7%	25.9%	23.6%
Q3	34.5%	35.4%	34.6%	35.5%	33.9%	37.3%	38.0%	36.6%	35.3%	35.3%	35.7%
Q4	28.4%	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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Q1	16,591	17,824	39,904	44,754	56,081	62,037	62,919	153,942	167,568	181,255	181,439
Q2	27,841	33,410	78,444	89,909	115,691	2,954	273,177	300,520	294,646	299,692	335,327
Q3	58,906	85,806	96,937	113,307	116,544	108,058	262,394	333,414	352,801	372,492	422,291
Q4	35,956	51,483	57,450	64,920	69,467	71,268	169,346	182,002	206,282	212,578	234,263
Total	139,294	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	28.0%	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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Q1	238,922	254,852	266,657	266,971	268,503	166,449	104,392	230,047	311,438	311,222	313,229
Q2	560,460	580,003	661,055	642,589	666,741	110,293	320,426	680,165	774,281	814,090	741,988
Q3	757,697	791,252	876,964	926,213	878,621	381,897	880,463	1,205,658	1,116,243	1,143,643	1,209,346
Q4	637,460	645,011	717,027	731,975	677,098	218,149	649,833	705,906	820,546	849,113	928,349
Total	2,194,538	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	7.2%	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)

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Q1	22.5%	22.5%	19.2%	20.2%	21.4%	19.5%	50.1%	32.1%	24.2%	22.9%	20.5%
Q2	13.0%	14.4%	12.6%	14.4%	13.5%	31.4%	16.4%	22.1%	13.9%	14.6%	13.3%
Q3	10.0%	10.5%	6.7%	11.8%	12.3%	15.8%	7.9%	8.9%	11.5%	9.8%	11.3%
Q4	12.3%	12.6%	13.7%	14.5%	16.0%	23.4%	15.1%	14.6%	16.8%	12.7%	13.4%
Total	13.0%	13.5%	11.7%	14.2%	14.7%	20.3%	17.1%	16.7%	15.2%	13.6%	13.5%
Year over Year Change	-5.9%	4.5%	-13.2%	20.8%	3.9%	37.5%	-15.7%	-2.2%	-9.0%	-10.8%	-0.5%