

Survey of Various Regional Lodging Tax Rates

New England, New York, Pennsylvania and New Jersey

	Lodging Rate				Max Rate	
	State	Local	Other - State	Other - Local	State Only	State and Local
Maine	9%	N/A	N/A	N/A	9%	9%
New Hampshire	9%	N/A	N/A	N/A	9%	9%
Vermont	9%	1% (2% in Burlington)	N/A	N/A	9%	11%
Connecticut	15%	N/A	N/A	N/A	15%	15%
Rhode Island	5%	N/A	7% State Sales Tax	N/A	12%	12%
Massachusetts	5.7%	up to 6% (6.5% for Boston)	N/A	2.75% Convention Center financing fee in certain cities	5.7%	14.95%
New York	N/A	Local Hotel Occupancy Taxes (5.5% in NYC and 6% in Albany) (Add'l per unit per day fee of \$1.50 in NYC)	4% State Sales Tax	3-4.5% local sales tax (plus 0.375% for jurisdictions within NYC metro)	4%	14.875% (plus \$1.50 per unit per night in NYC)
Pennsylvania	N/A	Local Hotel Occupancy Taxes (8.5% in Philadelphia and 7% in Pittsburgh, among others)	6% State sales tax	1-2% Local sales tax	6%	16.5%
New Jersey	5%	up to 3%	6.625% State Sales Tax	N/A	11.625%	14.625%

Prepared by the Joint Fiscal Office

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