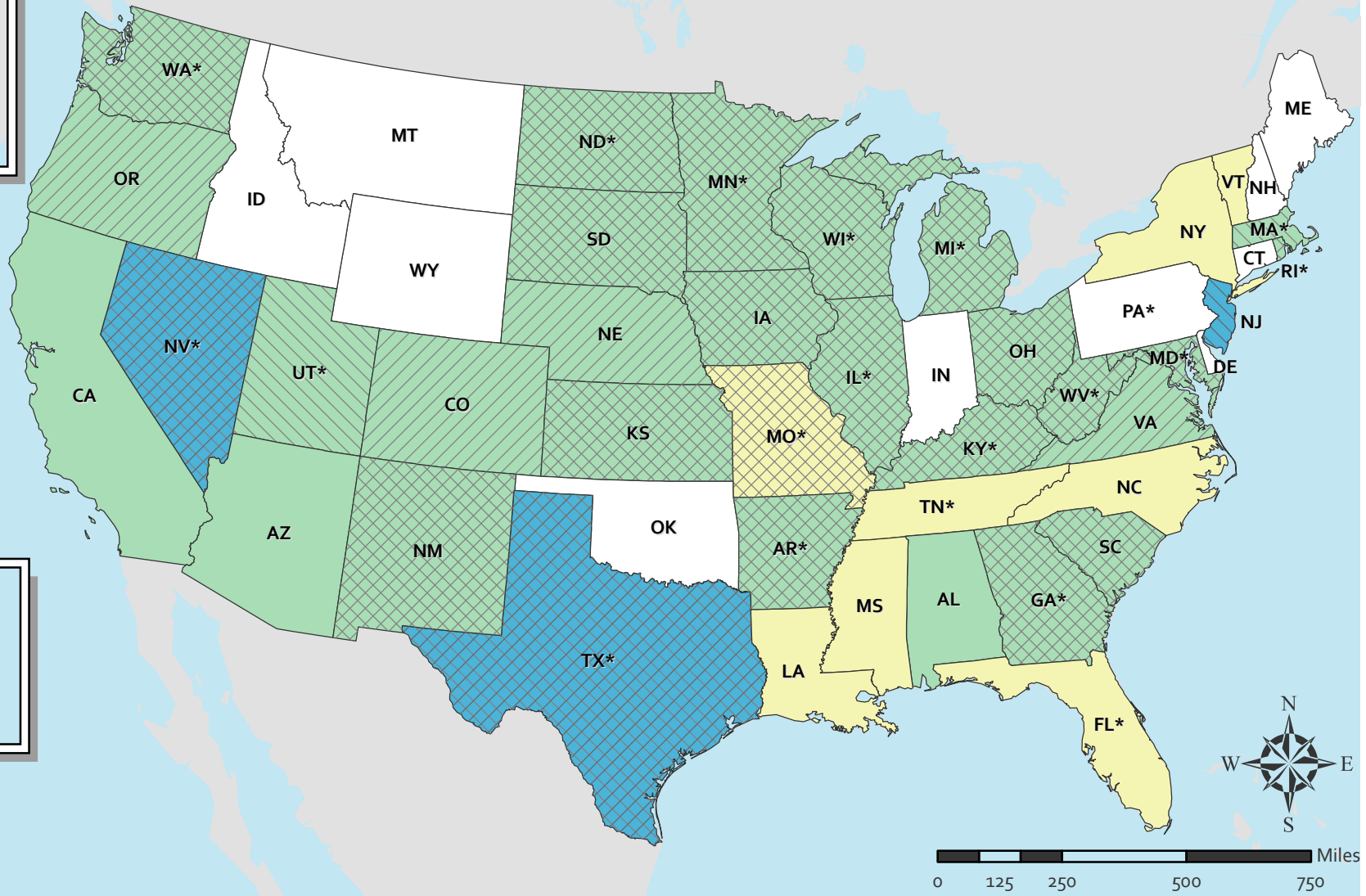











State Authorization of City Lodging Taxes



Hawaii has no cities and is not counted.



Lodging Tax Authority, Rate Capping, and Earmarking

	Blanket Authority / No Cap / No Earmark (4)		Authority Limited to Certain Classes / Capped / No Earmark (1)
	Blanket Authority / No Cap / Earmarked (4)		Authority Limited to Certain Classes / Capped / Earmarked (2)
	Blanket Authority / Capped / No Earmark (2)		Authority Granted Individually / No Cap / No Earmark (7)
	Blanket Authority / Capped / Earmarked (18)		Authority Granted Individually / Capped / Earmarked (1)
	City Taxes Not Authorized (10)		

* State makes exceptions for some jurisdictions. See appendix D for more information.