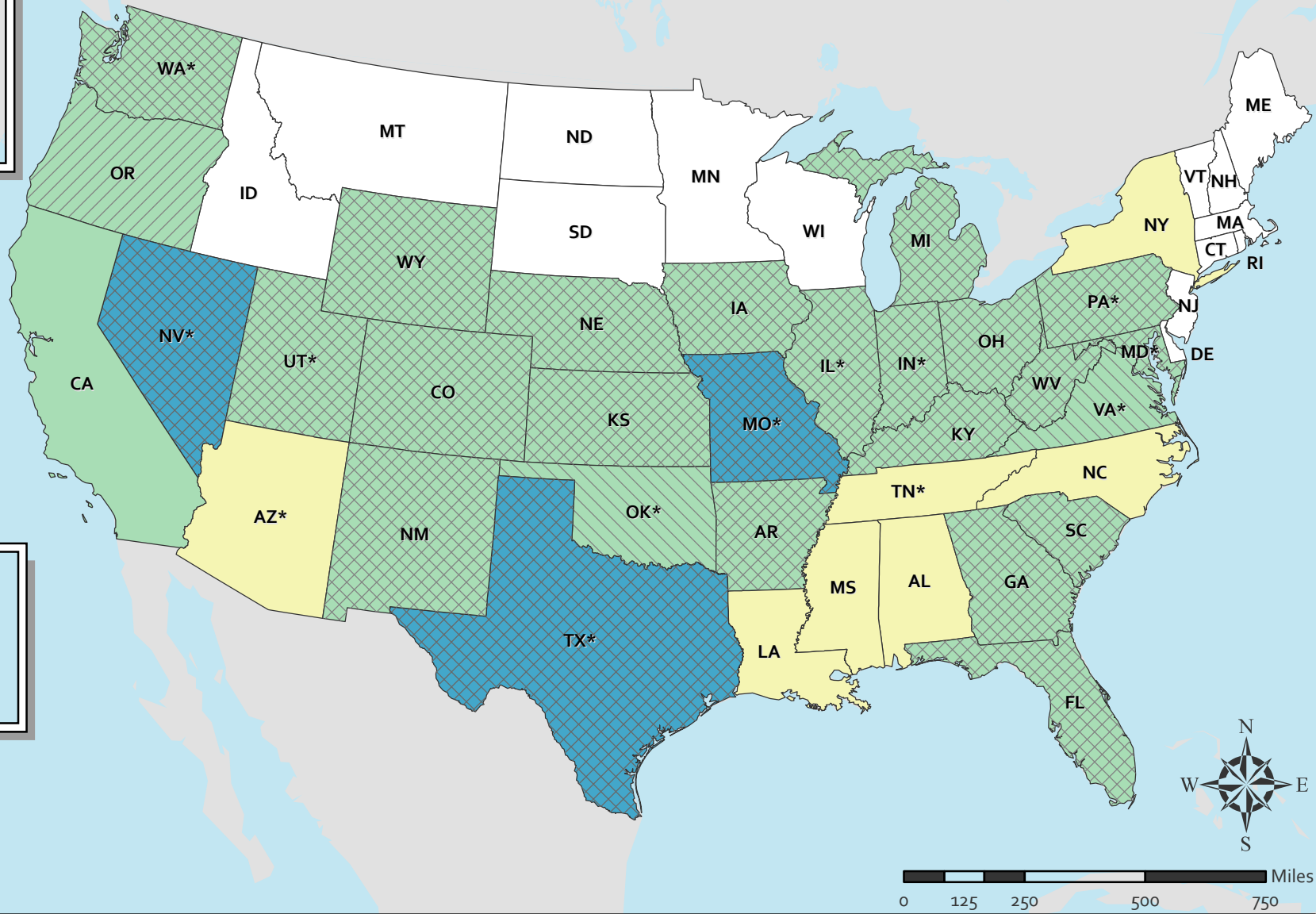
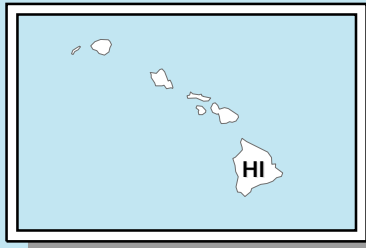


State Authorization of County Lodging Taxes



Lodging Tax Authority, Rate Capping, and Earmarking

- Blanket Authority / No Cap / No Earmark (2)
- Blanket Authority / No Cap / Earmarked (1)
- Blanket Authority / Capped / No Earmark (2)
- Blanket Authority / Capped / Earmarked (20)

- Authority Limited to Certain Classes / Capped / Earmarked (3)
- Authority Granted Individually / No Cap / No Earmark (7)
- County Taxes Not Authorized (15)

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