

**City of Duluth  
Treasury Division  
Tourism Taxes  
2023**

	<u>Current Month - September Sales*</u>				
	2023 <u>Actual</u>	2023 <u>Budget</u>	Actual/ Budget <u>Variance</u>	2022 <u>Actual</u>	Prior Year <u>Variance</u>
3.00% Hotel/Motel	\$478,373	\$368,729	29.7%	\$442,643	8.1%
1.00% Hotel/Motel	\$159,458	\$122,910	29.7%	\$147,548	8.1%
2.50% Hotel/Motel	\$349,393	\$290,009	20.5%	\$326,864	6.9%
2.25% Food/Beverage	<u>\$634,440</u>	<u>\$593,433</u>	6.9%	<u>\$607,980</u>	4.4%
Total	\$1,621,664	\$1,375,081	17.9%	\$1,525,035	6.3%

	<u>Year-to-Date</u>				
	2023 <u>Actual</u>	2023 <u>Budget</u>	Actual/ Budget <u>Variance</u>	2022 <u>Actual</u>	Prior Year <u>Variance</u>
3.00% Hotel/Motel	\$3,006,812	\$2,329,397	29.1%	\$2,796,341	7.5%
1.00% Hotel/Motel	\$1,002,271	\$776,466	29.1%	\$932,114	7.5%
2.50% Hotel/Motel	\$2,214,339	\$1,838,562	20.4%	\$2,072,213	6.9%
2.25% Food/Beverage	<u>\$5,046,477</u>	<u>\$4,580,772</u>	10.2%	<u>\$4,693,066</u>	7.5%
Total	\$11,269,899	\$9,525,197	18.3%	\$10,493,734	7.4%

\* The amounts above correspond to the month in which the sales took place, not the month the City collected the taxes.

Hotel/Motel Tax Collections

The monthly prior year variance for hotel/motel tax collections was up significantly, and the year-to-date comparison was up significantly. There was a large delinquent return in 2023. If filed timely, the month-to-month variance would have been up moderately. The actual/budget variance for the month was up significantly, and the year-to-date comparison was up significantly.

Food/Beverage Tax Collections

The monthly prior year variance for food/beverage tax collections was up moderately, and the year-to-date comparison was up significantly. The actual/budget variance for the month was up moderately, and the year-to-date comparison was up significantly.