

**City of Duluth
Treasury Division
Tourism Taxes
2025**

	<u>Current Month - December Sales*</u>					<u>Year-to-Date</u>				
	2025 <u>Actual</u>	2025 <u>Budget</u>	Actual/ Budget <u>Variance</u>	2024 <u>Actual</u>	Prior Year <u>Variance</u>	2025 <u>Actual</u>	2025 <u>Budget</u>	Actual/ Budget <u>Variance</u>	2024 <u>Actual</u>	Prior Year <u>Variance</u>
3.00% Hotel/Motel	\$236,005	\$197,295	19.6%	\$272,533	-13.4%	\$3,843,722	\$3,490,700	10.1%	\$3,877,471	-0.9%
1.00% Hotel/Motel	\$78,668	\$102,418	-23.2%	\$90,844	-13.4%	\$1,281,241	\$1,163,600	10.1%	\$1,292,490	-0.9%
2.50% Hotel/Motel	\$168,424	\$177,700	-5.2%	\$185,230	-9.1%	\$2,748,189	\$2,621,800	4.8%	\$2,788,536	-1.4%
2.25% Food/Beverage	\$580,140	\$582,853	-0.5%	\$572,924	1.3%	\$7,135,242	\$6,723,900	6.1%	\$6,848,155	4.2%
2.25% Food/Beverage**						\$979,161				
Total	\$1,063,237	\$1,060,266	0.3%	\$1,121,531	-5.2%	\$15,987,555	\$14,000,000	7.2%	\$14,806,652	1.4%

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

** The City received a significant one-time remittance related to tax collections inadvertently included on an entity's State of MN sales tax returns. Business sales tax data is not public information and further details on the entity cannot be provided. The figure is noted in the totals, but excluded from the percentage calculations in order that data comparisons are not skewed by this large one-time remittance.

Hotel/Motel Tax Collections

The monthly prior year variance for hotel/motel tax collections was down significantly, and the year-to-date comparison was down slightly. There were two large delinquent returns in the current year. If filed timely, the month-to-month variance would have been flat. The actual/budget variance for the month was up slightly 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 slightly and the year-to-date comparison was up moderately. The actual/budget variance for the month was down slightly, and the year-to-date comparison was up moderately.