

**City of Duluth
Treasury Division
Tourism Taxes
2026**

Current Month - May Sales*

Tax	2026 Actual	2026 Budget	Actual/ Budget Variance	2025 Actual	Prior Year Variance
3.00% Hotel/Motel	\$314,540	\$248,167	26.7%	\$290,618	8.2%
1.00% Hotel/Motel	\$104,847	\$82,720	26.7%	\$96,873	8.2%
2.50% Hotel/Motel	\$224,495	\$185,856	20.8%	\$211,632	6.1%
2.25% Food/Beverage	\$609,240	\$534,963	13.9%	\$626,221	-2.7%
Total	\$1,253,121	\$1,051,706	19.2%	\$1,225,344	2.3%

Year-to-Date

Tax	2026 Actual	2026 Budget	Actual/ Budget Variance	2025 Actual	Prior Year Variance
3.00% Hotel/Motel	\$1,166,927	\$988,752	18.0%	\$1,063,330	9.7%
1.00% Hotel/Motel	\$388,976	\$329,574	18.0%	\$354,443	9.7%
2.50% Hotel/Motel	\$805,034	\$731,661	10.0%	\$749,057	7.5%
2.25% Food/Beverage	\$2,761,571	\$2,524,613	9.4%	\$2,638,890	4.6%
Total	\$5,122,508	\$4,574,600	12.0%	\$4,805,720	6.6%

* 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.

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 down moderately, and the year-to-date comparison was up moderately.

There were several delinquent returns that factored into the month-over-month variance. When factoring delinquent returns the month-over-month variance would be up moderately.

The actual/budget variance for the month was up significantly and the year-to-date comparison was up significantly.