

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

**Current Month - March Sales\***

**Year-to-Date**

| Tax                 | 2026 Actual        | 2026 Budget      | Actual/<br>Budget<br>Variance | 2025 Actual      | Prior Year<br>Variance |
|---------------------|--------------------|------------------|-------------------------------|------------------|------------------------|
| 3.00% Hotel/Motel   | \$227,125          | \$201,880        | 12.5%                         | \$206,122        | 10.2%                  |
| 1.00% Hotel/Motel   | \$75,708           | \$67,292         | 12.5%                         | \$68,707         | 10.2%                  |
| 2.50% Hotel/Motel   | \$149,956          | \$146,816        | 2.1%                          | \$135,841        | 10.4%                  |
| 2.25% Food/Beverage | \$564,467          | \$517,131        | 9.2%                          | \$521,828        | 8.2%                   |
| <b>Total</b>        | <b>\$1,017,257</b> | <b>\$933,119</b> | <b>9.0%</b>                   | <b>\$932,498</b> | <b>9.1%</b>            |

| Tax                 | 2026 Actual        | 2026 Budget        | Actual/<br>Budget<br>Variance | 2025 Actual        | Prior Year<br>Variance |
|---------------------|--------------------|--------------------|-------------------------------|--------------------|------------------------|
| 3.00% Hotel/Motel   | \$619,913          | \$527,667          | 17.5%                         | \$555,958          | 11.5%                  |
| 1.00% Hotel/Motel   | \$206,638          | \$175,883          | 17.5%                         | \$185,320          | 11.5%                  |
| 2.50% Hotel/Motel   | \$414,147          | \$385,619          | 7.4%                          | \$381,264          | 8.6%                   |
| 2.25% Food/Beverage | \$1,608,332        | \$1,469,090        | 9.5%                          | \$1,505,160        | 6.9%                   |
| <b>Total</b>        | <b>\$2,849,031</b> | <b>\$2,558,259</b> | <b>11.4%</b>                  | <b>\$2,627,702</b> | <b>8.4%</b>            |

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