

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

	<u>Current Month - October Sales*</u>					<u>Year-to-Date</u>				
	<u>2025 Actual</u>	<u>2025 Budget</u>	<u>Actual/ Budget Variance</u>	<u>2024 Actual</u>	<u>Prior Year Variance</u>	<u>2025 Actual</u>	<u>2025 Budget</u>	<u>Actual/ Budget Variance</u>	<u>2024 Actual</u>	<u>Prior Year Variance</u>
3.00% Hotel/Motel	\$387,939	\$356,010	9.0%	\$430,977	-10.0%	\$3,379,823	\$3,051,136	10.8%	\$3,384,537	-0.1%
1.00% Hotel/Motel	\$129,313	\$87,371	48.0%	\$143,659	-10.0%	\$1,126,608	\$985,772	14.3%	\$1,128,179	-0.1%
2.50% Hotel/Motel	\$284,719	\$275,123	3.5%	\$324,883	-12.4%	\$2,413,715	\$2,295,495	5.2%	\$2,442,763	-1.2%
2.25% Food/Beverage	\$653,976	\$619,979	5.5%	\$630,028	3.8%	\$6,023,900	\$5,638,285	6.8%	\$5,743,704	4.9%
2.25% Food/Beverage**						<u>\$979,161</u>				
Total	\$1,455,947	\$1,338,483	8.8%	\$1,529,547	-4.8%	\$13,923,207	\$11,970,688	8.1%	\$12,699,183	1.9%

* 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 delinquent returns filed in the prior year and a large delinquent return in the current year. If the returns were filed timely, the month-to-month variance would be down slightly.

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