



Tax information for Guestroom Accommodations Within the Municipality Total %:

	Cleveland	Columbus	Cincinnati	Indianapolis	Kansas City	St. Louis	Memphis	Minneapolis	Milwaukee	Nashville	Louisville	Pittsburgh	Charlotte	Portland
State Sales Tax:	5.500%	5.500%	5.500%	7.000%	4.225%	4.225%	7.000%	6.500%	5.000%	7.000%	6.000%	6.000%	4.250%	***
County Sales Tax:	1.250%	0.750%	1.000%		1.125%		2.250%	0.150%	0.600%	2.250%		1.000%	2.500%	
Local Sales Tax:					2.375%	2.375%		0.500%						
Transit Tax (Sales Tax):	1.000%	0.500%				0.250%							0.500%	
Parks and Trails (Sales Tax):						0.100%								
Transitional School District (Sales Tax):						0.666%								
City Parks and Recreation (Sales Tax):						0.125%								
Public Safety (Sales Tax):						0.500%								
Transportation Development District Tax:						*								
Community Development District Tax:					*.5% - 1%	**Up to 1%								
County Bed Tax:	4.500%		3.000%	9.000%			5.000%		2.000%		8.500%	7.000%	8.000%	12.500%
County CFA Bed Tax:		4.900%	3.500%											
Municipal Hotel Bed Tax:	3.000%	5.100%	4.000%			3.500%	1.700%	3.000%	7.000%	5.000%				
Local Entertainment Tax:								3.000%						
Convention and Tourism Tax:					7.500%	3.750%								
Tax on the Bed Tax:											0.600%			
Other:					\$1.72/rm nt	\$1.50/rm nt				\$2/rm nt				
Total Tax on a Hotel Room:	15.25%	16.75%	17.00%	16.00%	15.23% + .5 to 1.0% + \$1.72/rm nt	15.49% + .5 to 1.0% + \$1.50/rm nt	15.95%	13.15%	14.60%	14.25% + \$2.00/rm nt	15.10%	14.00%	15.25%	12.50%
†Average Daily Rate with tax, First Class (Avg):	\$124.19	\$139.80	\$129.41	\$125.59	\$122.57	\$131.10	\$125.04	\$134.83	\$118.62	\$154.71	\$128.81	\$132.24	\$140.48	\$126.73
†Average Per Diem:	\$190.04	\$191.88	\$187.85	\$187.99	\$193.30	\$196.69	\$188.19	\$200.58	\$174.66	\$224.14	\$196.09	\$210.40	\$201.21	\$189.44

*Either TDD or CDD tax based on district, total does not include this percentage, does not include \$2/room night license fee

**Special Business Districts or Community Improvement Districts, total does not include this percentage, does not include \$2/room night license fee

***No sales tax in Oregon

† Source: Runzheimer Travel Management Network

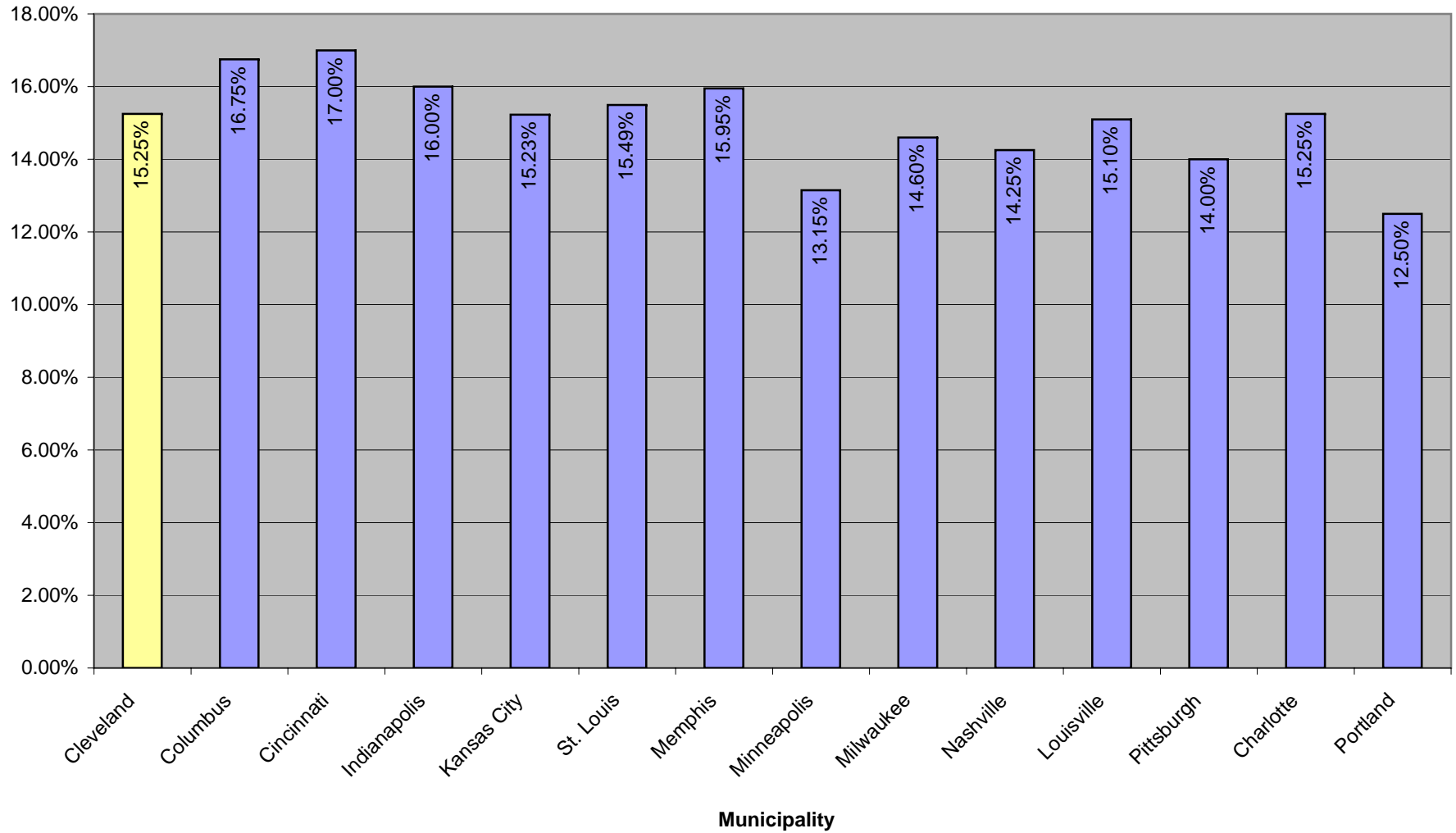
National Average Daily Rate with tax, First Class (Avg) is \$130.34

National Average Per Diem with First Class Single Room Plus 3 Meals is \$189.44

All data is as of July 18, 2008



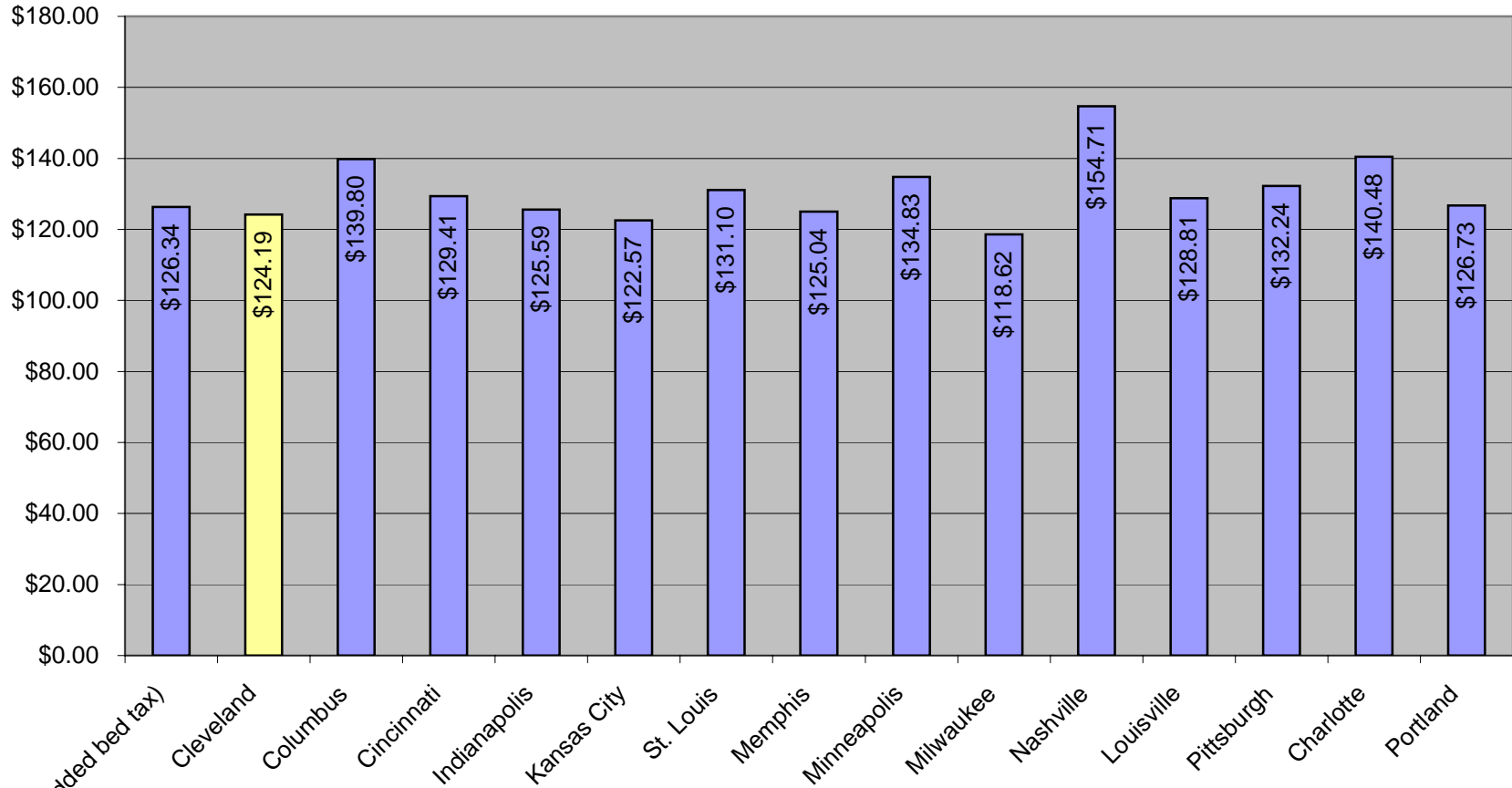
Total Tax on a Hotel Room



All data is as of July 18, 2008



Average Daily Rate with tax, First Class (Avg):



All data is as of July 18, 2008

*Based on a before tax room rate of \$107.75