City of Duluth
Treasury Division
Tourism Taxes
2026

Current Month - September Sales*

Tax	2026 Actual	2026 Budget	Actual/ Budget Variance	2025 Actual	Prior Year Variance
3.00% Hotel/Motel	$464,010	$421,919	10.0%	$443,667	4.6%
1.00% Hotel/Motel	$154,670	$140,636	10.0%	$147,889	4.6%
2.50% Hotel/Motel	$310,134	$308,602	0.5%	$297,306	4.3%
2.25% Food/Beverage**	$0	$0		$0	
2.25% Food/Beverage	$653,852	$650,187	0.6%	$659,812	-0.9%
Total	**$1,582,666**	**$1,521,344**	4.0%	**$1,548,674**	2.2%

Year-to-Date

Tax	2026 Actual	2026 Budget	Actual/ Budget Variance	2025 Actual	Prior Year Variance
3.00% Hotel/Motel	$3,046,222	$2,746,926	10.9%	$2,991,884	1.8%
1.00% Hotel/Motel	$1,015,407	$915,616	10.9%	$997,295	1.8%
2.50% Hotel/Motel	$2,114,551	$2,058,062	2.7%	$2,128,996	-0.7%
2.25% Food/Beverage**	$0	$0		$979,161	
2.25% Food/Beverage	$5,404,982	$5,117,127	5.6%	$5,369,924	0.7%
Total	**$11,581,162**	**$10,837,731**	6.9%	**$12,467,260**	0.8%

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

** In 2025 City received a significant one-time remittance related to tax collections inadvertently included on an entitiy'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 up moderately, and the year-to-date comparison was up 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 down slighlty and the year-to-date comparison was up slighlty
The actual/budget variance for the month was up slightly and the year-to-date comparison was up moderately.