

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

Current Month - February Sales*

Year-to-Date

Tax	2026 Actual	2026 Budget	Actual/ Budget Variance	2025 Actual	Prior Year Variance
3.00% Hotel/Motel	\$180,032	\$166,631	8.0%	\$170,345	5.7%
1.00% Hotel/Motel	\$60,011	\$55,542	8.0%	\$56,782	5.7%
2.50% Hotel/Motel	\$123,753	\$123,548	0.2%	\$120,054	3.1%
2.25% Food/Beverage	\$569,602	\$486,267	17.1%	\$479,873	18.7%
Total	\$933,398	\$831,988	12.2%	\$827,054	12.9%

Tax	2026 Actual	2026 Budget	Actual/ Budget Variance	2025 Actual	Prior Year Variance
3.00% Hotel/Motel	\$392,788	\$325,787	20.6%	\$349,837	12.3%
1.00% Hotel/Motel	\$130,929	\$108,591	20.6%	\$116,612	12.3%
2.50% Hotel/Motel	\$264,191	\$238,803	10.6%	\$245,423	7.6%
2.25% Food/Beverage	\$1,043,865	\$951,959	9.7%	\$983,332	6.2%
Total	\$1,831,774	\$1,625,140	12.7%	\$1,695,204	8.1%

* 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 moderately, 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. There were several delinquent returns filed in the current month that contributed to the large month-over-month variance. The actual/budget variance for the month was up significantly, and the year-to-date comparison was up significantly.