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Convention-Center Megaproject Taxes, Stadium Hotel Bonds, and Urban Short-Term Rental Regimes Across 200 Enacted Jurisdictions: Washington D.C., Los Angeles, Indianapolis, Columbus, Charlotte, Memphis, and Major U.S. Metros

Chaiwat Saechueng and Mukesh Thakur

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Abstract. Marking the 200-jurisdiction milestone in MTRI Dataset v18.0 (154 U.S. peer benchmarks), this comparative study examines how major U.S. convention and sports metros layer 13.5% to 17.75%+$2/night hotel-bond tax stacks alongside strict primary-residence short-term rental ceilings. Empirical highlights: 200 Regimes (Landmark milestone live in MTRI Global Statutory Dataset v18.0 (154 U.S. pre-built municipal peer benchmark pages)); 17.0%–17.75% (Midwest & Southern stadium/convention bond stacks in Indianapolis (17%), Columbus & Cleveland (17.5%), and Memphis (17.75%+$2)); 90–120 Nights (Primary-residence-only annual STR caps enforced in Washington D.C. (90 unhosted), Los Angeles (120), and Baltimore (180d residency)).

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200 Regimes Landmark milestone live in MTRI Global Statutory Dataset v18.0 (154 U.S. pre-built municipal peer benchmark pages)	**17.0%–17.75%** Midwest & Southern stadium/convention bond stacks in Indianapolis (17%), Columbus & Cleveland (17.5%), and Memphis (17.75%+$2)	**90–120 Nights** Primary-residence-only annual STR caps enforced in Washington D.C. (90 unhosted), Los Angeles (120), and Baltimore (180d residency)

1. Crossing 200 enacted regimes: how metropolitan convention bonds drive America’s 17%+ tax tier

With Version 18.0 of the Meridian Global Visitor Charges & Caps Dataset reaching 200 verified enacted regimes (including 154 pre-built U.S. municipal peer benchmark pages), a clear structural divide emerges between leisure resort towns and major U.S. convention metros.[1] Whereas coastal and mountain towns increasingly earmark lodging taxes toward workforce housing and coastal wastewater, large metropolitan counties deploy overlapping state, county, and special-authority lodging excises between 15.0 and 17.75 percent primarily to back multi-decade stadium and convention-center revenue bonds.

Indianapolis exemplifies this model: its 10.0-percent Marion County Innkeeper’s Tax (17.0 percent combined with Indiana’s 7.0-percent sales tax) funds the Capital Improvement Board supporting Lucas Oil Stadium, Gainbridge Fieldhouse, and the Indiana Convention Center.[2] In Ohio, both Columbus (5.1% City + 4.9% Franklin County Convention Facilities Authority + 7.5% sales) and Cleveland (6.5% Cuyahoga County + 3.0% City + 8.0% sales) converge at 17.5 percent, while Memphis layers 3.5-percent city, 5.0-percent Shelby County, 9.25-percent sales, and a $2.00/night room assessment to finance the Renasant Convention Center and FedExForum.

Table 1. Thirteen newly indexed major U.S. convention, stadium-bond, and urban STR regimes completing the 200-jurisdiction dataset (2026)

Jurisdiction	Combined Stack	Primary Bond / Earmark	STR Rule / Cap	Admin Body	Primary Statute
Washington, D.C.	15.95% Sales Tax	Events DC & Dest. DC	Primary Res. + 90d cap	D.C. OTR & DLCP	D.C. Law 22-207
Los Angeles, CA	16.0% (14%+2% TMD)	General & LATMD	Primary Res. + 120d	LA Finance & Plan.	LAMC § 12.22 A.32
Minneapolis, MN	14.025% Downtown	Conv. Ctr. & Meet Mpls	Annual Ch. 244 reg.	Mpls Bus. Licenses	MCO Ch. 244 Art. XVI
Indianapolis, IN	17.0% (10%+7%)	CIB / Lucas Oil Stadium	HEA 1035 preemption	IN DOR & Marion CIB	I.C. § 6-9-8
Columbus, OH	17.5% (5.1+4.9+7.5)	FCCFA Conv. & Arena	Permit + BCI check	City Auditor & FCCFA	CCC Ch. 598 / § 351
Charlotte, NC	16.25% (8%+8.25%)	NASCAR Hall & Conv.	Uniform 8% Occ. Tax	Mecklenburg Tax Coll.	N.C. S.L. 2005-68
St. Louis, MO	16.9%+ & 3% STR	Conv./Sports & Housing	3% STR fee + permit	City Lic. Collector	St. Louis Ord. 72095
Memphis, TN	17.75% + $2.00/nt	Renasant Conv. & Forum	$1M ins. / 3-bed max	Public Works & Cty	Memphis Ord. 5862
Cleveland, OH	17.5% (6.5+3+8%)	Huntington Conv./Rock	County & City excise	Cuyahoga Fiscal Off.	Cuyahoga Code Ch. 705
Pittsburgh, PA	14.0% (7%+6%+1%)	SEA Conv. & Sports	Platform tax parity	Allegheny Treasurer	16 P.S. § 4970.2
Baltimore, MD	15.5% (9.5%+6%)	Conv. Ctr. & Visit Balt.	Primary Res. (180d)	DHCD & Rev. Coll.	Balt. Art. 15 § 48
Detroit, MI	15.0% (161+ rooms)	Huntington Place Conv.	Room-count tax tiers	MI Treas. & DRCFA	M.C.L. § 207.621
Tampa, FL	13.5% (6% TDT+7.5)	Raymond James & Conv.	FL § 509.032 preempt.	Hillsborough Tax Coll.	F.S. § 125.0104

2. Tiered room-count bonds and dedicated STR housing fees: Detroit, Charlotte, Tampa, and St. Louis

Several metro jurisdictions tailor their lodging-tax architecture to shield smaller inns or capture dedicated housing revenue from short-term rentals. Under Michigan Public Act 106 (M.C.L. § 207.621), Detroit levies a tiered State Convention Facility Development Tax that climbs to 6.0 percent on convention hotels with 161 or more rooms (15.0 percent combined with regional and use taxes) to retire Huntington Place debt.[3] Charlotte / Mecklenburg County levies North Carolina’s highest local occupancy tax (8.0 percent, including a 2.0-percent NASCAR Hall of Fame bond tranche, totaling 16.25 percent), while Tampa / Hillsborough County levies Florida’s maximum 6.0-percent High-Tourism-Impact TDT (13.5 percent combined) backing Raymond James Stadium and the Tampa Convention Center.

St. Louis pioneers an explicit split between hotel convention bonds and STR housing equity: alongside its 3.75-percent Convention & Tourism and 3.5-percent Convention & Sports taxes, voters approved Proposition S (Ordinance 72095), levying a dedicated 3.0-percent quarterly STR license fee dedicated to affordable housing paired with Occupied and Non-Occupied STR permit ceilings.

3. Primary-residence STR fortresses in coastal & capital metros: Washington D.C., Los Angeles, and Baltimore

Across high-cost East and West Coast metros, city councils pair 15.5- to 16.0-percent hotel stacks with strict primary-residence short-term rental firewalls designed to preserve long-term rental apartments. Washington, D.C. pairs its 15.95-percent transient accommodations tax with D.C. Law 22-207 restricting STRs to homestead-eligible primary residences (183+ days/year) and capping unhosted stays at 90 nights annually.[4]

Similarly, Los Angeles enforces a 16.0-percent hotel stack (14% TOT + 2% LATMD) alongside LAMC § 12.22 A.32's primary-residence requirement, 120-night annual cap, and prohibition on Rent Stabilization Ordinance (RSO) apartments, while Baltimore combines a 15.5-percent lodging tax with Article 15 § 48's strict 180-day primary-residence mandate. Municipal bond counsel, hotel REITs, and city CFOs evaluating FY2027 convention-district or STR amendments can benchmark all 200 enacted regimes directly via our open CC-BY-4.0 dataset and 154 live U.S. peer preview pages.

References

[1] Chaiwat Saechueng and Mukesh Thakur, Global Dataset of Enacted Visitor Levies, Cruise Berth Caps, Timed-Entry Quotas, and Short-Term Rental Laws (2026 Edition — 200 Jurisdictions), v18.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] Indiana Code § 6-9-8 (Marion County Innkeeper's Tax / Capital Improvement Board); Columbus City Code Ch. 371 & Ch. 598; O.R.C. § 351.021 (FCCFA); Cuyahoga County Code Ch. 705; Memphis Ord. 5862 & Shelby County Code § 38-151.

[3] M.C.L. §§ 207.621–207.640 (Michigan State Convention Facility Development Act); N.C. S.L. 2001-402 & 2005-68 (Mecklenburg 8% Occupancy Tax); F.S. § 125.0104 (Hillsborough 6% TDT); St. Louis Ordinance 72095 (Proposition S 3% STR Fee); 16 P.S. § 4970.2 (Allegheny County 7% Hotel Room Rental Tax); Minneapolis Code Ch. 244 Art. XVI.

[4] D.C. Code § 47-2002 (15.95% Rate) & D.C. Law 22-207 (Short-Term Rental Regulation Act); Los Angeles Municipal Code § 12.22 A.32 & § 21.7.3; Baltimore City Code Art. 15 § 48 & Art. 28 § 21-2.

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