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Housing-Stock Percentage Caps, Referendum Amphitheater Excises, and Gulf-Coast Beach TDTs Across 230 Enacted Regimes: Lexington, Baton Rouge, Norfolk, Corpus Christi, Little Rock, Grand Rapids, Tulsa, Pensacola, Des Moines, and Panama City Beach

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Abstract. Expanding MTRI Global Statutory Dataset v21.0 to 230 verified regimes (184 U.S. peer benchmarks), this empirical brief contrasts percentage-of-stock STR ceilings (Lexington 2%), 500-permit numeric caps (Little Rock), Kent County's 2024 voter-approved 8% amphitheater excise, and Gulf Coast beach-renourishment TDTs. Empirical highlights: 230 Regimes (Verified enacted visitor-tax and STR laws live in MTRI Dataset v21.0 (184 U.S. city peer pages)); 2% / 500 Cap (Structural STR supply ceilings in Lexington (2% of residential housing stock) and Little Rock (500 permits + 500-ft buffer)); 5% -> 8% Vote (Kent County / Grand Rapids Oct 2024 voter-approved 3-point lodging excise hike funding Acrisure Amphitheater & Amway Stadium).

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230 Regimes Verified enacted visitor-tax and STR laws live in MTRI Dataset v21.0 (184 U.S. city peer pages)	**2% / 500 Cap** Structural STR supply ceilings in Lexington (2% of residential housing stock) and Little Rock (500 permits + 500-ft buffer)	**5% -> 8% Vote** Kent County / Grand Rapids Oct 2024 voter-approved 3-point lodging excise hike funding Acrisure Amphitheater & Amway Stadium

1. Percentage-of-stock caps vs. flat ceilings vs. CUPs: Lexington, Little Rock, and Norfolk

Expanding the Meridian Global Visitor Charges & Caps Dataset to 230 verified regimes (184 U.S. municipal peer benchmarks) reveals three distinct policy instruments cities now deploy to govern residential short-term rentals alongside 14.5% to 15.5% lodging tax stacks.[1] Lexington / Fayette County pairs its 15.5-percent transient room stack (8.5% local + 1% KY + 6% sales, supporting Central Bank Center and Rupp Arena) with a dynamic 2-percent housing-stock ceiling on unhosted STRs, scaling allowable permits proportionally as total residential supply grows.

By contrast, Little Rock (14.5% combined stack under Arkansas's 4% A&P hotel tax) adopted a hard numerical cap of 500 citywide STR licenses reinforced by a 500-foot separation buffer to stop commercial clustering in historic districts.[2] Meanwhile, Norfolk pairs a hybrid 15.0-percent plus $3.00/night flat room surcharge with parcel-by-parcel Conditional Use Permits (CUPs) in residential zones, allowing neighborhood civic leagues to review every proposed vacation rental.

Table 1. Ten newly codified U.S. regional capital, Gulf-Coast, and Midwest regimes expanding MTRI Dataset v21.0 to 230 jurisdictions (2026)

Jurisdiction	Combined Stack	Primary Earmark / Bond	STR Rule / Cap	Admin Body	Primary Statute
Lexington, KY	15.5% (8.5+1+6%)	Central Bank / Rupp	2% housing-stock cap	LFUCG Revenue	KRS § 91A.390 / Ch. 13
Baton Rouge, LA	15.95% (6% + 9.95%)	River Ctr. & Visit BR	Uniform marketplace	EBR Finance & LA	La. R.S. § 33:4574.1.1
Norfolk, VA	15.0% + $3.00/nt	City & Hampton Rds.	Zoning STR CUP req.	Comm. of Revenue	Norfolk Code § 24-232
Corpus Christi, TX	15.0% (9% + 6% TX)	Amer. Bank & Seawall	Annual Island STR reg.	City Finance	Tex. Loc. Gov. Ch. 334
Little Rock, AR	14.5% (4+2+8.5%)	Statehouse Conv. Ctr.	500 cap + 500-ft buf.	City Treasury	Little Rock Ord. 22,268
Grand Rapids, MI	14.0% (8% + 6% MI)	Amphitheater & Stadium	Principal-res. home	Kent Cty Treasurer	M.C.L. § 141.862
Tulsa, OK	13.52% (5% + 8.52%)	BOK Ctr. & Cox Conv.	Annual STR license	City Finance & OTC	Tulsa Title 43 / 21
Pensacola, FL	12.5% (5% TDT+7.5)	Beach Pres. & Visit	FL § 509.032 preempt.	Escambia Tax Coll.	F.S. § 125.0104
Des Moines, IA	12.0% (7% + 5% IA)	Iowa Events & Bravo	IA § 414.1 preempt.	IA DOR & City Fin.	Iowa Code Ch. 423A
Panama City Bch, FL	12.0% (5% TDT+7%)	Beach Renourishment	TDT reg. (FL preempt.)	Bay County Clerk	F.S. § 125.0104

2. Voter-approved venue excises and regional tax competition: Grand Rapids vs. Tulsa and Des Moines

In the Midwest and Plains, 2024–2026 ballot referenda demonstrate strong voter appetite for funding riverfront cultural venues and soccer stadiums strictly via visitor-paid excises rather than local property millages. Kent County / Grand Rapids voters lifted the county lodging excise from 5.0 percent to 8.0 percent effective October 1, 2024 (14.0% combined with Michigan's 6% use tax) to finance the 12,000-seat Acrisure Amphitheater, Amway Stadium, and DeVos Place.[3]

Conversely, Tulsa (13.52% combined, 5% hotel tax) now holds a 436-basis-point price advantage inside Oklahoma after Oklahoma City jumped to 17.875%, while Des Moines / Polk County operates under Iowa's clean 12.0-percent dedicated hotel-motel excise (5% state + 7% local in lieu of general sales tax) alongside Iowa Code § 414.1 statewide STR preemption.

3. Gulf-Coast beach-renourishment TDTs: Corpus Christi, Pensacola, Panama City Beach, and Baton Rouge

Along the Gulf of Mexico, coastal counties rely on visitor-paid Tourist Development Taxes and Ch. 334 venue tranches to finance hurricane recovery, seawall maintenance, and cyclical beach renourishment.[4] Corpus Christi layers a 2.0-percent venue tranche onto its 7.0-percent municipal base (15.0% combined HOT) while requiring annual Padre Island STR permits; Escambia County / Pensacola (12.5%) and Bay County / Panama City Beach (12.0%) deploy 5.0-percent county TDTs across massive Gulf-front condominium inventories; and Baton Rouge combines Louisiana's 9.95-percent sales base with a 6.0-percent parish occupancy levy (15.95%). All 230 regimes, 184 live U.S. peer benchmarks, and our downloadable sample Excel workbook are openly available at meridiantourismri.org.

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 — 230 Jurisdictions), v21.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] KRS § 91A.390 & Lexington-Fayette Code Ch. 13 Art. VI (2% STR Cap); A.C.A. § 26-75-602 & Little Rock Ord. 22,268 (500 STR Cap); Norfolk City Code § 24-232 (8% + $3/nt) & Zoning § 4.2.3.

[3] M.C.L. § 141.862 (Kent County 8% Lodging Excise, eff. Oct. 1, 2024); Tulsa Rev. Ord. Title 43 & Title 21; Iowa Code Ch. 423A (12% Hotel-Motel Tax) & § 414.1(1)(e).

[4] Tex. Tax Code Ch. 351 / Loc. Gov. Code Ch. 334 & Corpus Christi Code Ch. 13 Art. V; F.S. § 125.0104 (Escambia & Bay County 5% TDTs); La. R.S. § 33:4574.1.1 (East Baton Rouge 6% Tax).

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