WP 2026-29 · Working Paper · Pricing & Municipal Finance Program

Quarter-Thousand Statutory Milestone (250 Enacted Regimes & 204 U.S. Peer Pages): Late-2026 Lodging Tax Escalations, State-Preempted Room Taxes, and Watershed STR Bans Across Birmingham, Huntsville, Syracuse, Fort Wayne, Hartford, Rochester, Durham, Tallahassee, Bellingham, and Fargo

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Abstract. Expanding MTRI Global Statutory Dataset v23.0 to 250 verified jurisdictions (204 live U.S. city peer benchmarks & 31 permanent DOIs), this brief contrasts October 2026 municipal rate hikes (Huntsville Ord. 26-484) and stadium surcharges (Birmingham 17.5%+$3/nt) against statewide uniformity (Connecticut 15%) and environmental watershed STR exclusions (Bellingham). Empirical highlights: 250 / 204 Peers (Quarter-thousand milestone: 250 enacted statutory regimes, 204 live U.S. city peer pages, and 31 permanent DOIs); 17.5% + $3/nt (Deep South convention peaks: Birmingham (17.5%+$3/nt) & Huntsville Ord. 26-484 (15%+$2/nt eff. Oct 1, 2026)); 95d + Watershed (Bellingham merges 270-day residency & 95-night STR caps with a total Lake Whatcom drinking-water STR ban).

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250 / 204 Peers Quarter-thousand milestone: 250 enacted statutory regimes, 204 live U.S. city peer pages, and 31 permanent DOIs	**17.5% + $3/nt** Deep South convention peaks: Birmingham (17.5%+$3/nt) & Huntsville Ord. 26-484 (15%+$2/nt eff. Oct 1, 2026)	**95d + Watershed** Bellingham merges 270-day residency & 95-night STR caps with a total Lake Whatcom drinking-water STR ban

1. Passing 250 regimes & 204 U.S. peer pages: Deep South stadium surcharges and October 2026 rate hikes

Reaching 250 enacted statutory regimes (204 pre-built U.S. municipal peer benchmark pages and 31 permanent Harvard/CERN DOIs) exposes how rapidly mid-sized Southern convention hubs are combining percentage increases with flat per-room-night surcharges.[1] Effective October 1, 2026, Huntsville Ordinance No. 26-484 raised the city lodging rate from 9.0 percent to 10.0 percent atop its $2.00 per-room-night fee (reaching 15.0% + $2.00/nt combined with Madison County and Alabama’s 4% lodging tax) to underwrite Von Braun Center expansion.[2]

Just 100 miles south, Birmingham / Jefferson County pairs a 6.5-percent city levy and $3.00/night room surcharge with a 7.0-percent Jefferson County tax and 4.0-percent state levy—reaching 17.5 percent plus $3.00 per night to service Protective Stadium and BJCC bonds.

Table 1. Ten newly verified jurisdictions completing MTRI Dataset v23.0 at 250 enacted regimes (204 U.S. city peer pages, Nov. 2026)

Jurisdiction	Combined Stack	Primary Bond / Earmark	STR Rule / Feature	Admin Body	Primary Statute
Birmingham, AL	17.5% + $3.00/nt	BJCC & Protective Stad.	6.5%+$3 + 7% Jeff. + 4%	City Fin. & Jeff. Cty	Ala. Code § 40-26-1
Huntsville, AL	15.0% + $2.00/nt	Von Braun Ctr. & Space	10% hike eff. Oct 1, 2026	City Fin. & AL DOR	Ord. No. 26-484
Syracuse, NY	15.0% (7% + 8% NY)	Oncenter & Visit Syr.	County 5%->7% jump	Onondaga Cty Fin.	N.Y. Tax Law § 1202-a
Fort Wayne, IN	15.0% (8% + 7% IN)	Grand Wayne Conv. Ctr.	Uniform 8% Innkeeper	Allen Cty Treasurer	I.C. § 6-9-9
Hartford, CT	15.0% State Uniform	CT General Fund / CRDA	100% State-preempted	CT DRS	C.G.S. § 12-408
Rochester, NY	14.0% (6% + 8% NY)	Riverside Conv. Ctr.	Platform STR parity	Monroe Cty Treasury	Monroe Ch. 357
Durham, NC	13.5% (6% + 7.5%)	DPAC & Conv. Center	UDO STR permit	Durham Cty Tax	N.C. S.L. 2001-480
Tallahassee, FL	12.5% (5% + 7.5%)	Visit Tall. & Sports	F.S. 509.032 preempt.	Leon Tax Collector	F.S. § 125.0104
Bellingham, WA	11.0% + 95d Cap	City Lodging & Parks	270d + Watershed ban	City Permit Center	BMC § 20.10.037
Fargo, ND	10.75% (3%+7.75%)	FARGODOME & CVB	Apr 2025 +0.25% sales	City Fin. & ND Tax	N.D.C.C. § 40-57.3

2. I-90 Upstate dispersion vs. Connecticut's 15% centralized state uniformity

Across the Northeast and Midwest, enabling law dictates whether counties compete on rate or operate under statewide floors. Along New York’s I-90 corridor, Onondaga County / Syracuse lifted its county bed tax from 5.0 percent to 7.0 percent (15.0% combined, matching Fort Wayne / Allen County’s 8% Innkeeper’s Tax + 7% Indiana sales stack), whereas neighboring Monroe County / Rochester holds at 6.0 percent (14.0% combined).[3]

By contrast, Hartford operates under Connecticut’s uniform 15.0-percent statewide Room Occupancy Tax (C.G.S. § 12-408) with zero local add-on authority, eliminating inter-municipal hotel-tax arbitrage while concentrating venue funding in state appropriations.

3. Environmental watershed STR bans and Upper-Plains rate competitiveness

Finally, Bellingham, Washington (11.0% combined stack) demonstrates an emerging statutory frontier: pairing a 270-day primary-residence mandate and 95-night whole-unit STR cap with an outright STR prohibition inside the Lake Whatcom drinking-water watershed (BMC § 20.10.037).[4] Meanwhile, Durham (13.5%), Tallahassee (12.5% under F.S. § 509.032 preemption), and Fargo (10.75% following its April 2025 +0.25% public-safety sales tax) preserve substantial price headroom relative to 17%–23% coastal peers. All 250 regimes, 204 live city peer pages, and our 3-tab Sample Excel Workbook are freely auditable 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 — 250 Jurisdictions), v23.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] Huntsville Ordinance No. 26-484 (eff. Oct. 1, 2026: 10% + $2/nt); Ala. Code § 40-26-1 & Jefferson County 7% / Birmingham 6.5% + $3/nt Lodging Acts.

[3] N.Y. Tax Law § 1202-a (Onondaga 7% & Monroe 6%); Indiana Code § 6-9-9 (Allen County 8% Innkeeper’s Tax); Conn. Gen. Stat. § 12-408 (15% Statewide Room Occupancy Tax).

[4] Bellingham Municipal Code § 20.10.037 (95-Night Cap & Lake Whatcom Watershed Ban); N.C. S.L. 2001-480 (Durham); Fla. Stat. § 125.0104 (Leon County); N.D.C.C. § 40-57.3-01 (Fargo).

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