WP 2026-26 · Working Paper · Pricing & Municipal Finance Program

Sunbelt Stadium Venue Bonds, Florida's 6% TDT Corridor, and Mountain-West STR Separation Buffers Across 220 Enacted Regimes: El Paso, Knoxville, Chattanooga, Fort Lauderdale, West Palm Beach, Jacksonville, Reno, Boise, Colorado Springs, and Greenville

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Meridian Tourism Research Institute, New York, NY · November 22, 2026 · DOI: 10.5281/zenodo.24433295

Abstract. Expanding MTRI Global Statutory Dataset v20.0 to 220 verified regimes (174 U.S. peer benchmarks), this comparative study examines how high-growth Sunbelt and Mountain-West metros navigate state STR preemption via 6% coastal TDTs, 17.25%–17.5% venue-bond stacks, and 500-foot residential separation overlays. Empirical highlights: 220 Regimes (Enacted visitor-tax and STR laws verified in MTRI Dataset v20.0 (174 pre-built U.S. municipal peer pages)); 17.25%–17.5% (Texas Ch. 334 and Tennessee dual city-county stacks in El Paso (17.5%), Knoxville (17.25%), and Chattanooga (17.25%)); 500-ft / R-1 Ban (Zoning separation firewalls preserving residential blocks in Colorado Springs (500-ft buffer), Greenville, and Chattanooga).

JEL Classification: H27, H71, L83, Q26, R21 | **Keywords:** visitor levies, carrying capacity, short-term rentals, municipal finance

220 Regimes Enacted visitor-tax and STR laws verified in MTRI Dataset v20.0 (174 pre-built U.S. municipal peer pages)	**17.25%–17.5%** Texas Ch. 334 and Tennessee dual city-county stacks in El Paso (17.5%), Knoxville (17.25%), and Chattanooga (17.25%)	**500-ft / R-1 Ban** Zoning separation firewalls preserving residential blocks in Colorado Springs (500-ft buffer), Greenville, and Chattanooga

1. Dual city-county venue stacks in Texas and Tennessee: hitting the 17.25%–17.5% ceiling

Expanding the Meridian Global Visitor Charges & Caps Dataset to 220 verified regimes (174 U.S. municipal peer preview pages) highlights how fast-growing Sunbelt cities finance sports arenas and convention expansions without raising local property taxes.[1] Under Texas Local Government Code Chapter 334, El Paso layers a 2.0-percent municipal ballpark venue tranche and a 2.5-percent El Paso County venue tranche atop its 7.0-percent municipal base and 6.0-percent state Hotel Occupancy Tax—reaching 17.5 percent combined and matching Houston and San Antonio in America’s highest municipal venue-tax bracket.

In East Tennessee, overlapping city and county hotel-motel taxes produce an identical 17.25-percent combined stack across both Knoxville (3% city + 5% Knox County + 9.25% sales) and Chattanooga (4% city + 4% Hamilton County + 9.25% sales).[2] Yet both cities simultaneously deploy geographic STR firewalls under Tennessee’s Short-Term Rental Unit Act (T.C.A. § 13-7-601): Knoxville restricts residential zones to owner-occupied Type 1 permits while Chattanooga enforces an STVR Overlay barring new investor units in core residential blocks.

Table 1. Ten newly indexed Sunbelt, coastal Florida, and Mountain-West regimes expanding MTRI Dataset v20.0 to 220 jurisdictions (2026)

Jurisdiction	Combined Stack	Primary Earmark / Bond	STR Rule / Preemption	Admin Body	Primary Statute
El Paso, TX	17.5% (9+2.5+6%)	Ballpark & County Venue	Uniform Ch. 351 HOT	City Comptroller	Tex. Loc. Gov. Ch. 334
Knoxville, TN	17.25% (3+5+9.25)	Knoxville Conv. Ctr.	Type 1/2 (T.C.A. 13-7)	City Fin. & Cty Tr.	Knoxville Ch. 16 XV
Chattanooga, TN	17.25% (4+4+9.25)	Conv. Ctr. & Riverfront	STVR Overlay (R-ban)	Land Dev. & Treas.	Chattanooga Ch. 11 XX
Fort Lauderdale, FL	13.0% (6% TDT+7%)	Broward Conv. & Beach	VR Cert. (FL preempt.)	Broward Tax & City	F.S. § 125.0104 / Ch. 15
West Palm Beach, FL	13.0% (6% TDT+7%)	Conv., MLB & Beaches	BTR/TDT (FL preempt.)	Palm Beach Tax Coll.	F.S. § 125.0104
Jacksonville, FL	13.5% (6% TDT+7.5)	EverBank Stadium/Conv.	TDC / FL § 509.032	Duval Tax Collector	Jacksonville Ch. 766
Reno / Washoe, NV	13.5% + $3.00/nt	RSCVA & School Cap.	Washoe Art. 319 cap	RSCVA & Washoe Pln.	NRS Ch. 244A / Art. 319
Boise, ID	13.0% (5+2+6%)	Boise Centre (GBAD)	ID § 67-6539 preempt.	ID Tax & GBAD	Idaho Code § 67-4917B
Colorado Springs, CO	10.2% (2% LART)	Pikes Peak Tourism	500-ft buffer + R-1 ban	City Sales Tax/Pln.	CS Code § 7.5.1506
Greenville, SC	11.0% (3+2+6%)	Conv. Ctr. & Trails	R-zone STR banned	City Rev. & Planning	S.C. Code § 6-1-520

2. Florida's 6% Coastal TDT Belt vs. Idaho's Auditorium District: governing inside state preemption

Along Florida’s Atlantic coast, Broward County (Fort Lauderdale, 13.0%), Palm Beach County (West Palm Beach, 13.0%), and consolidated Duval County (Jacksonville, 13.5%) all deploy Florida’s maximum 6.0-percent High-Tourism-Impact Tourist Development Tax under F.S. § 125.0104 to finance convention expansions, MLB spring-training complexes, EverBank Stadium capital reserves, and coastal beach renourishment.[3] Because Florida Statutes § 509.032(7)(b) preempts post-2011 local STR duration bans, Fort Lauderdale pioneered mandatory annual Vacation Rental Certificates of Compliance (Ch. 15 Art. X) combining fire-marshal inspections, noise-monitoring rules, and responsible-party enforcement.

A parallel statutory dynamic shapes Boise, Idaho: barred from prohibiting short-term rentals under Idaho Code § 67-6539, Boise channels a 5.0-percent Greater Boise Auditorium District lodging tax (13.0% combined with state sales and travel levies) into Boise Centre convention infrastructure.

3. Mountain-West & Upstate zoning firewalls: Reno's flat surcharge, Colorado Springs' 500-ft buffer, and Greenville

Where home-rule zoning authority remains intact, mid-sized growth cities increasingly separate low-rate destination competitiveness from strict neighborhood housing protection. Colorado Springs maintains a TABOR-constrained 10.2-percent total lodging stack (2% LART) while enforcing Code § 7.5.1506’s 500-foot parcel separation buffer and R-1 non-owner-occupied STR ban.[4] Greenville, South Carolina pairs a competitive 11.0-percent stack with an explicit residential-zone ban on stays under 30 days, while Reno / Washoe County combines a 13.5-percent downtown transient tax and $3.00 per-night surcharge with Washoe County Article 319’s strict Tahoe/unincorporated STR permitting caps.

All 220 enacted regimes and 174 pre-built U.S. municipal peer benchmark pages are openly auditable under CC BY 4.0 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 — 220 Jurisdictions), v20.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] Tex. Tax Code Ch. 351/352 & Tex. Loc. Gov. Code Ch. 334 (El Paso 17.5% HOT); T.C.A. § 67-4-1402 & § 13-7-601; Knoxville Code Ch. 16 Art. XV; Chattanooga Code Ch. 11 Art. XX (STVR Overlay).

[3] F.S. § 125.0104 (6% Broward, Palm Beach & Duval County TDTs) & § 509.032(7)(b); Fort Lauderdale Code Ch. 15 Art. X; Jacksonville Ord. Code Ch. 766; Idaho Code § 67-4917B & § 67-6539 (Boise).

[4] NRS Ch. 244A, Reno Code Ch. 4.04 & Washoe County Code Art. 319; Colorado Springs Code Ch. 2 Art. 9 & § 7.5.1506 (500-ft STR Buffer); S.C. Code § 6-1-520 & Greenville Development Code § 19-3.4.

Suggested Citation: Saechueng, Chaiwat, and Mukesh Thakur. 2026. "Sunbelt Stadium Venue Bonds, Florida's 6% TDT Corridor, and Mountain-West STR Separation Buffers Across 220 Enacted Regimes: El Paso, Knoxville, Chattanooga, Fort Lauderdale, West Palm Beach, Jacksonville, Reno, Boise, Colorado Springs, and Greenville." Meridian Working Paper WP 2026-26, November 22, 2026. https://doi.org/10.5281/zenodo.24433295.

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