WP 2026-31 · Working Paper · Pricing & Municipal Finance Program

Voter-Affirmed STR Caps, 50-Room Hotel Tax Thresholds, and Casino-Resort Luxury Levies Across 270 Enacted Regimes (224 U.S. Peer Pages & 33 DOIs): Green Bay, Saint Paul, Cambridge, Atlantic City, Jersey City, Henderson, Greensboro, Daytona Beach, Duluth, and Ann Arbor

Chaiwat Saechueng and Mukesh Thakur

Meridian Tourism Research Institute, New York, NY · November 23, 2026 · DOI: 10.5281/zenodo.24451337

Abstract. Expanding MTRI Global Statutory Dataset v25.0 to 270 verified jurisdictions (224 live U.S. city peer pages and 33 permanent DOIs), this brief contrasts quantitative Great-Lakes STR ceilings (Duluth 60 VDUs, Ann Arbor Ch. 97) and Hudson/Boston primary-residence caps (Jersey City 60d, Cambridge) against Brown County's 10% room tax and Atlantic City's 9% Luxury Tax. Empirical highlights: 270 / 224 Peers (270 enacted statutory regimes, 224 live U.S. city peer preview pages, and 33 permanent Harvard/CERN DOIs); 60 VDUs / 60d (Hard residential STR supply shields: Duluth's 60-unit VDU cap, Jersey City's 60-night voter cap, and Cambridge/Ann Arbor primary-residence mandates); 10% & 9%+$5/nt (Dedicated venue/gaming levies: Green Bay/Brown County (10% room tax -> 15.5%) and Atlantic City (9% Luxury Tax -> 13.625% + $2-$5/nt)).

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

270 / 224 Peers	60 VDUs / 60d	10% & 9%+$5/nt
270 enacted statutory regimes, 224 live U.S. city peer preview pages, and 33 permanent Harvard/CERN DOIs	Hard residential STR supply shields: Duluth's 60-unit VDU cap, Jersey City's 60-night voter cap, and Cambridge/Ann Arbor primary-residence mandates	Dedicated venue/gaming levies: Green Bay/Brown County (10% room tax -> 15.5%) and Atlantic City (9% Luxury Tax -> 13.625% + $2-$5/nt)

1. Hard quantitative caps vs. primary-residence shields: Duluth, Jersey City, Cambridge, and Ann Arbor

Reaching 270 enacted statutory regimes (224 live U.S. municipal peer pages and 33 permanent archival DOIs) demonstrates how major university towns and metro-core cities have converged on two high-durability STR containment mechanisms.[1] Along Lake Superior, Duluth caps non-owner-occupied Vacation Dwelling Units strictly at 60 citywide interim-use permits (UDC § 50-20.3.U), while Henderson, Nevada enforces a 1,000-foot parcel separation buffer between registered STVRs and a 2,500-foot resort exclusion zone.[2]

Across transit-dense metro cores, voters and councils rely on primary-residence rules: Jersey City’s voter-affirmed Ch. 255 caps unhosted stays at 60 nights/year and prohibits investor STRs in 5+ unit buildings (13.625% tax), Cambridge mandates Operator-Occupied or owner-adjacent status (14.45% excise), and Ann Arbor enforces principal-residence-only residential STR licensing at $500/year alongside Washtenaw County’s 5% excise (11.0% combined).

Table 1. Ten newly verified Great Lakes, Northeast, Mid-Atlantic, and Sunbelt regimes expanding MTRI Dataset v25.0 to 270 jurisdictions (Nov. 2026)

Jurisdiction	Combined Stack	Primary Bond / Earmark	STR Rule / Threshold	Admin Body	Primary Statute
Green Bay, WI	15.5% (10% + 5.5%)	Resch Expo & KI Conv.	Uniform 10% Room Tax	City Fin. & WI DOR	Wis. Stat. § 66.0615
Saint Paul, MN	14.875% (>50 rms)	RiverCentre & Visit SP	6% >50 rm / 3% ≤50 rm	City Fin. & MN DOR	St. Paul Code Ch. 405
Cambridge, MA	14.45% (6+5.7+2.75)	City & MA Conv. Ctr.	Operator-Occupied only	ISD & Housing Dept.	M.G.L. Ch. 64G / § 4.60
Atlantic City, NJ	13.625% + $2-$5/nt	CRDA & Tourism Promo	9% Luxury + Casino Fee	NJ Div. of Taxation	N.J.S.A. § 40:48-8.15
Jersey City, NJ	13.625% (6+1+6.625)	City & NJ State Fee	Voter 60d / Owner Cap	Jersey City HEDC	JC Code Ch. 255 / 304
Henderson, NV	13.0% Transient Tax	City & Clark Venues	1,000-ft STVR spacing	City STVR Office	Henderson § 19.9.4
Greensboro, NC	12.75% (3+3+6.75%)	Greensboro Complex	Dual 3% City+3% Cty	City & Guilford Tax	N.C. S.L. 2001-480
Daytona Beach, FL	12.5% (6% + 6.5%)	Ocean Ctr. & Halifax	Beachfront STR zoning	Volusia Revenue	Volusia Ch. 114 Art. II
Duluth, MN	11.875% (3%+8.875)	Canal Park & Tourism	60-Unit VDU permit cap	City Planning & MN	Duluth UDC § 50-20.3.U
Ann Arbor, MI	11.0% (5% + 6% MI)	Washtenaw / Ann Arbor	Principal-Res. + $500	City Rental & County	Ann Arbor Ch. 97

2. Dedicated venue room taxes & statutory room-count tiers: Green Bay, Saint Paul, and Greensboro

On the fiscal-architecture side, Upper-Midwest convention hubs showcase striking structural variety.[3] Brown County / Green Bay levies a flat 10.0-percent municipal room tax (15.5% combined with Wisconsin’s 5.5% sales tax) backing Resch Expo and KI Convention Center, whereas Saint Paul separates large convention hotels (>50 rooms pay 6% city tax -> 14.875% combined) from boutique inns and residential STRs (≤50 rooms pay 3% -> 11.875% combined). In North Carolina’s Piedmont Triad, Greensboro achieves 6.0 percent local occupancy (12.75% total) via a dual 3% municipal + 3% Guilford County layer.

3. East-Coast resort-gaming & convention-center levies: Atlantic City and Daytona Beach

Finally, coastal resort authorities blend percentage levies with flat per-night assessments to insulate debt service from off-season ADR dips.[4] Atlantic City pairs a 9.0-percent Luxury Tax with reduced NJ sales tax (13.625% base) plus $2.00/night Tourism Promotion and $3.00/night Casino Room surcharges, while Volusia County / Daytona Beach levies a 6.0-percent Tourist & Convention Development Tax (12.5% total) underwriting Ocean Center. All 270 regimes, 224 live city peer pages, and our downloadable 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 — 270 Jurisdictions), v25.0, Meridian Tourism Research Institute / Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] Duluth UDC § 50-20.3.U (60 VDU Cap); Henderson Mun. Code § 19.9.4 (1,000-ft Buffer); Jersey City Code Ch. 255; Cambridge Zoning § 4.60; Ann Arbor Code Ch. 97.

[3] Wis. Stat. § 66.0615 (Brown County 10% Room Tax); Saint Paul Leg. Code Ch. 405 (6%/3% 50-Room Tier); N.C. S.L. 2001-480 (Greensboro 3% + Guilford 3%).

[4] N.J.S.A. § 40:48-8.15 (9% AC Luxury Tax) & § 5:12-145.8 ($3 Casino Fee); Fla. Stat. § 125.0104 & Volusia County Code Ch. 114 Art. II (6% Resort Tax).

Suggested Citation: Saechueng, Chaiwat, and Mukesh Thakur. 2026. "Voter-Affirmed STR Caps, 50-Room Hotel Tax Thresholds, and Casino-Resort Luxury Levies Across 270 Enacted Regimes (224 U.S. Peer Pages & 33 DOIs): Green Bay, Saint Paul, Cambridge, Atlantic City, Jersey City, Henderson, Greensboro, Daytona Beach, Duluth, and Ann Arbor." Meridian Working Paper WP 2026-31, November 23, 2026. https://doi.org/10.5281/zenodo.24451337.

License: Published openly under Creative Commons Attribution 4.0 International (CC BY 4.0) by Meridian Tourism Research Institute, an independent IRS Section 501(c)(3) public charity (EIN 42-5324467). Machine-readable CSV/JSON datasets: https://meridiantourismri.org/data-api.html