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Mega-Event Lodging Stacks and Short-Term Rental Rules Across U.S. World Cup Host Gateways: Stadium Debt Pledges vs. General-Fund Transit Recovery (132 Regimes)

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Abstract. Auditing hotel occupancy taxes, per-night stadium fees, and residential short-term rental caps across U.S. FIFA World Cup host gateways shows why 14.95% to 17.35% checkout tax stacks leave host municipal general funds under-compensated for transit and public-safety surges. Empirical highlights: 14.0%–17.35% (Combined lodging tax band across major U.S. World Cup host gateways (+ $2.00–$5.00 per-night fixed fees)); 70%–85% (Share of host-city hotel taxes ring-fenced to legacy stadium, convention-center, or DMO indentures rather than general-fund operations); 132 Regimes (Enacted municipal and national visitor-levy and STR laws benchmarked in MTRI Dataset v10.0).

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14.0%–17.35% Combined lodging tax band across major U.S. World Cup host gateways (+ $2.00–$5.00 per-night fixed fees)	**70%–85%** Share of host-city hotel taxes ring-fenced to legacy stadium, convention-center, or DMO indentures rather than general-fund operations	**132 Regimes** Enacted municipal and national visitor-levy and STR laws benchmarked in MTRI Dataset v10.0

1. Why record hotel-tax receipts during mega-events rarely balance host-city operating budgets

Municipal officials and civic boosters frequently assume that hosting global sporting events or major conventions automatically reimburses host taxpayers for overtime policing, sanitation, emergency medical staffing, and extra subway or bus service through surging hotel-tax collections. Coding 132 enacted visitor-levy and short-term rental regimes in Version 10.0 of the Meridian Global Visitor Charges & Caps Dataset exposes a stark legal disconnect across U.S. FIFA World Cup host gateways.[1]

Although overnight visitors in Kansas City (~17.35 percent plus $3.00 per night), Arlington (17.0 percent), Atlanta (16.9 percent plus Georgia’s $5.00 nightly fee), Boston (16.45 percent including the TDMD), Seattle (15.7 percent plus STIA), and Philadelphia (15.5 percent) pay among the highest nominal lodging taxes in the developed world, state enabling statutes and bond indentures ring-fence 70 to 85 percent of those receipts for stadium debt service, convention-center authorities, and destination marketing organizations (DMOs).[2]

Table 1. Enacted lodging-tax stacks, per-night fees, and residential STR rules across selected U.S. World Cup host gateways (2026)

Host Gateway	Combined % Stack	Fixed Nightly / District Fee	Residential STR Regime	Primary Statutory Earmark	General-Fund Surge Capture
Kansas City, MO	7.5% Boarding + Sales (~17.35%)	$3.00/room-night Arena/C&T	Ord. 230268 bans new R-zone STRs	Convention, tourism & arena debt	Low: earmarked to C&T / arena funds
Arlington, TX	17.0% (9% City + 6% TX + 2% PID)	2% ATPID on 75+ room hotels	Banned outside Stadium STR Zone	AT&T Stadium / Venue bonds & DMO	Minimal: Ch. 351 HOT restricts general use
Atlanta, GA	16.9% (8% Hotel + 8.9% Sales)	$5.00/night GA State Fee	$150/yr license (Ord. 20-O-1656)	Mercedes-Benz Stadium, GWCC & DMO	Partial: ~28.6% unencumbered city share
Seattle, WA	15.7% State, King & Conv.	STIA fee on 60+ room hotels	2-unit operator cap (SMC 6.600)	Seattle Convention Center & arts/housing	Moderate: sales-tax increment only
Boston, MA	14.95% (+ 1.5% TDMD = 16.45%)	2.75% Convention Financing	Strict owner-only STRs	BCEC debt & 6.5% City general fund	High: 6.5% local option flows to general fund
New York City, NY	14.75% Sales + Hotel Occupancy	$3.50/night ($2 City + $1.50 MTA)	Local Law 18 host-present rule	City general fund + MTA regional transit	High: unpledged general fund + transit fee

2. Comparing statutory earmarks: Arlington and Kansas City vs. Boston and New York City

Texas Tax Code Chapter 351 illustrates the tightest statutory straitjacket: Arlington's 9-percent local Hotel Occupancy Tax (including its 2-percent venue-project stadium tax) and 2-percent Tourism Public Improvement District assessment cannot legally be transferred into the general fund to pay routine municipal police or street-maintenance budgets outside narrow tourism-facility boundaries. Similarly, Kansas City's voter-approved 7.5-percent Transient Boarding Tax and $3.00 per-night fee flow into dedicated convention, tourism, and arena accounts rather than general neighborhood infrastructure.

By contrast, two Northeast host gateways capture substantial flexible operating revenue from peak ADR compression. Boston's 6.5-percent local-option room excise (under M.G.L. Chapter 64G) flows directly into the City's general fund without a DMO lockbox, while New York City's 5.875-percent Hotel Room Occupancy Tax plus $2.00 per-room fee supports general municipal services alongside a dedicated $1.50 per-unit surcharge for the Metropolitan Transportation Authority (MTA).[3]

3. How residential STR caps shape mega-event accommodation spillover across metro borders

Nearly every U.S. World Cup host city now enforces strict residential short-term rental ceilings: New York City's Local Law 18 host-presence rule, Boston's complete ban on investor units, Kansas City's Ordinance 230268 non-resident R-zone ban, Arlington's confined Stadium Entertainment District STR Zone, Seattle's two-unit operator cap, and Miami Beach's pre-2011 six-month residential prohibition.[4]

While these rules protect year-round multifamily tenants inside the central city, they push peak mega-event group stays into neighboring suburban municipalities—such as Hudson and Bergen Counties in New Jersey, suburban

Tarrant/Dallas cities around Arlington, and inner-ring Jackson/Johnson County suburbs around Kansas City. Regional transit agencies and suburban finance directors should verify marketplace tax-collection agreements and temporary event cost-sharing compacts before peak tournament match windows arrive.

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 — 132 Jurisdictions), v10.0, Harvard Dataverse, https://doi.org/10.7910/DVN/YAQLA1.

[2] Kansas City Code Ch. 56 (Ord. No. 230268) & Ch. 68, Art. X (7.5% Boarding Tax + $3.00 fee); City of Arlington UDC § 3.3 & 9% HOT + 2% ATPID; City of Atlanta Code Ch. 146, Art. II (8% Hotel-Motel Tax) & O.C.G.A. § 48-13-50.3 ($5.00 state fee).

[3] City of Boston Code Ch. IX, § 9-14 & M.G.L. Ch. 64G (6.5% local option + 2.75% convention financing); NYC Admin. Code Title 11, Ch. 25 (5.875% Hotel Occupancy Tax + $2.00/$1.50 per-night fees).

[4] Seattle Municipal Code Ch. 6.600; Philadelphia Code § 19-2400 & § 14-604(13); Miami Beach City Code § 142-1111 & Ch. 102, Art. IV (4% Resort Tax).

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