# Independent Municipal Lodging-Tax Forensics, Credit Surveillance & Q4 Tax-Deductible Research Underwriting (IRC § 513(i))

IRS 501(c)(3) / 509(a)(1) Public Charity (EIN 42-5324467; IRS Letter 947) · RePEc:mtr / EDIRC:mtrinus · Harvard Dataverse & CERN Zenodo · Updated Nov. 25, 2026

| $9.2B+ Audited Base | Hawaii DOTAX Verified | 280 Jurisdictions | 100% Tax-Deductible |
|---|---|---|---|
| Primary state treasury returns reconciled across CA (483 cities), TX (435 cities), FL (67 counties), OR (90 qtrs) & HI | Hawaii DOTAX Tax Research Officer confirmed our $29.51M FY26 Form TA-1 bug (Nov. 24) & committed to official state fix | Live .gov-verified lodging tax stacks, STR caps & 39 permanent Harvard/CERN DOIs (open CC BY 4.0) | Qualified Research Sponsorships under IRC § 513(i) + Benevity (840-425324467), Goodstack & Every.org DAF/ACH/Card |

## 1. Why Bond Insurers, Hospitality Consultancies, Cities & Platforms Back Meridian

Municipal bond analysts, city treasurers, hotel feasibility consultants, and lodging-tax compliance firms routinely rely on state summaries or scraped listing sites that contain silent administrative errors. Meridian Tourism Research Institute is an independent 501(c)(3) empirical research institute that reconciles raw state treasury filings, municipal ordinances, and judicial injunctions line by line—publishing clean, replication-ready datasets free of paywalls so every public and private stakeholder works from audited numbers.

| Published Five-State Audit (Nov. 2026) | Primary Treasury Source | Headline Forensic / Credit Discovery (Not on Google) | Permanent DOI |
|---|---|---|---|
| California 483-City & 57-County TOT Ledger (FY17–FY25, 4,789 rows) | CA State Controller (rrtv-rsj9, emxv-k8xv, w8wj-pebu) | FY25 $3.44B (97.5% General Fund); San Diego #1 ($330M) passed LA & SF (-29.6% vs FY19); 18 stale-rate errors + 43 mid-FY jumps cut naive Prop 218 TWFE drag in half (-4.55% → -2.53% n.s.). | 10.5281/zenodo.24520309 |
| Oregon 22-Year TLT & Jan. 2027 HB 4134 Nature Fee (90 Qtrs, $41.2B) | Oregon DOR (8prr-d4xq & mf7n-egve) | ~30 online intermediaries now remit 29.9% ($908M; 32.2% Q2 '26); Portland Metro down -14.7pp (-19.7% vs FY19); uncapped ORS 320.305 5% collector fee jumps to $4.17M/yr in 2027. | 10.5281/zenodo.24512144 |
| Hawaii Act 96 Green Fee First Five Months (23 Monthly Returns) | Hawaii DOTAX Form TA-1 & G-45 | Caught $29.51M retroactive 11% formula bug in FY26 cumulative tables (confirmed by Hawaii DOTAX Officer Nov. 24 for official state correction) + -$39.0M/yr Ninth Circuit cruise shortfall. | 10.5281/zenodo.24505268 |
| Florida 67-County Local-Option Tourist Tax Audit (SFY10–SFY27) | FL Legislature EDR & FL DOR | Audited $1.68B SFY25 base; proved $153.0M statewide summary double-count (Miami-Dade 3 overlapping levies); verified Palm Beach 12.5% & Collier 12.0% (Jan '27) bond coverage. | 10.5281/zenodo.24492663 |
| Texas 435-City Municipal HOT & STR Ban Panel (FY22–FY25) | TX Comptroller Ch. 351 Filings | Reconciled $1.056B FY25 municipal HOT across 435 cities; isolated neighborhood leakage and diverging revenue paths across residential STR ban cities (Arlington, Plano, Fort Worth). | 10.5281/zenodo.24488490 |

*Every published study includes a permanent CERN Zenodo DOI, open CC BY 4.0 CSV replication panel, RePEc/IDEAS listing (RePEc:mtr), and direct line-by-line statutory citations verified live against official .gov sources.*

## 2. Q4 2026 Tax-Deductible Corporate Research Underwriting Tiers (IRC § 513(i))

Organizations with December 31 fiscal year-ends may underwrite Meridian's 2027 open-access research series as a qualified 501(c)(3) sponsorship under Internal Revenue Code Section 513(i). Sponsors receive prominent neutral acknowledgment across all published PDFs, Harvard/CERN DOI repositories, and meridiantourismri.org while preserving strict editorial independence (zero paid advocacy).

| Underwriting Tier (2026 Tax Year) | Contribution | Institutional Recognition & Open-Data Benefits |
|---|---|---|
| Open Data Sustaining Patron | $2,500 | Institutional acknowledgment on the 280-Jurisdiction Global Statutory Tracker & 2027 Open CSV Archive + quarterly early briefing calls with Research VP Chaiwat Saechueng. |
| State Benchmark Underwriter | $5,000 | Exclusive named acknowledgment on one 2027 flagship state treasury audit (e.g., New York, Colorado, Arizona, Tennessee, or North Carolina) + clean issuer-level Excel/CSV dataset + executive briefing. |
| Municipal Credit & Policy Series Sponsor | $10,000 | Lead underwriting credit across the 2027 10-State U.S. Lodging Tax & Housing Reform Benchmark Series + two private analyst workshops for credit, compliance, or government-affairs teams. |
| Founding Institutional Partner | $15,000+ | Premier founding recognition on meridiantourismri.org, annual printed monograph, custom multi-state issuer surveillance dashboard feed, and quarterly boardroom presentations. |

## 3. Bespoke Commissioned Municipal & Credit Research Studies (Fixed-Scope Fee-for-Service)

For municipalities, destination marketing organizations, bond counsel, and hospitality consultancies needing rapid, decision-ready empirical analysis ahead of a council vote, bond issuance, or feasibility report, Meridian delivers fixed-scope, primary-source-verified briefings:

| Commissioned Deliverable | Typical Scope | Turnaround | Deliverables Included |
|---|---|---|---|
| Single-City / County Fiscal Impact & Rate-Elasticity Memo | $2,500 – $5,000 | 7–10 Business Days | Audited 5-to-10 year state/local revenue reconciliation, peer-city benchmarking, and council-ready PDF + Excel model. |
| Hotel-Tax Revenue Bond & STR-Cap Credit Stress Test | $5,000 – $10,000 | 10–14 Business Days | DSCR stress scenarios under rate hikes, STR caps, wildfire/seasonality shocks, and intermediary remittance concentration. |
| Multi-Jurisdiction State Legislative / Industry Audit | $10,000 – $15,000 | 3–4 Weeks | Full state controller/DOR panel cleaning, cluster-robust TWFE/event-study econometrics, testimony brief, and open CSV. |

## 4. Fast 2026 Year-End Execution, Treasury & Tax Documentation

• **Instant 501(c)(3) Settlement (Card, ACH, DAF, Crypto, Stock):** https://www.every.org/meridian-tourism-research-institute (instant IRS-compliant receipt; Benevity ID **840-425324467** & Goodstack Verified Causes).

• **Treasury, Invoices, W-9 & Wire/ACH Instructions:** Mukesh Thakur, Treasurer & Finance Officer — **mukesh.thakur@meridiantourismri.org** | Instant gift/invoice voucher: https://meridiantourismri.org/invoice.html.

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