



IT'S A STACK, NOT A TAX

The 'hotel tax' isn't one charge. It's state, county, city, and special-district levies piled on top of each other, which is why a clean nightly rate can jump into the teens at checkout.

17%

Texas has to cap its lodging-tax stack at **17%**, because without a ceiling the county, city, and venue layers pile far above the **6% state rate**.

COMBINED GUEST TAX RATE, VERIFIED STACKS

Texas (statutory cap)		17%
Massachusetts (reg worked example)		15.45%
New York City		14.75% +\$1.50/nt
New Jersey		~14.6%
What guests assume it is (TX state HOT)		6%

The state rate is the small print. The stack is the whole story.

Guests anchor on your nightly rate, then eat a 15% jump at the payment step. Surface an estimated taxes-and-fees line early, and turn the 30-plus-night and government-traveler exemptions into reasons to book direct.

Source: State departments of revenue and official lodging-tax regulations (TX, NJ, MA, NYC), via HotelSEO Lab research. Rates change and vary by city. Directional; not business, legal, or financial advice. Full study → hotelseolab.com/blog/hotel-occupancy-tax-explained-by-state