

City of Scottsbluff, Nebraska

Monday, April 3, 2017

Regular Meeting

Item Reports5

Council to receive a report and discuss additional revenue sources.

Staff Contact: Nathan Johnson, City Manager

Nebraska Hotel/Motel Taxes

Self-Imposed Occupation Taxes (Hotels) - 50 Largest Communities

City Name	Population	Rank	State ST	Local ST	ST Lodging	County Tax	Occ Tax	Total Tax Rate	Rest Tax	Occ Tax Uses
Omaha	434,353	1	5.50%	1.50%	1.00%	4.00%	5.50%	17.50%	2.50%	Retirement of bonds to city funds
Lincoln	268,738	2	5.50%	1.50%	1.00%	4.00%	4.00%	16.00%	2.00%	Arena funding
Bellevue	53,663	3	5.50%	1.50%	1.00%	4.00%	5.00%	17.00%		City general fund
Grand Island	50,550	4	5.50%	1.50%	1.00%	4.00%	2.00%	14.00%	1.50%	Heartland Center
Kearney	32,174	5	5.50%	1.50%	1.00%	4.00%	2.00%	14.00%	1.00%	Convention Bureau
Fremont	26,340	6	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%	1.75%	n/a
Hastings	25,093	7	5.50%	1.50%	1.00%	3.00%	3.00%	14.00%		General fund
North Platte	24,534	8	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%	2.00%	Golden Spike Towers
Norfolk	24,523	9	5.50%	2.00%	1.00%	4.00%	4.00%	16.50%	2.00%	Community/General Fund
Columbus	22,533	10	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Papillion	21,921	11	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
LaVista	17,562	12	5.50%	2.00%	1.00%	4.00%	5.00%	17.50%		Bond retirement
Scottsbluff	15,023	13	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
South Sioux City	13,424	14	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Beatrice	12,157	15	5.50%	1.50%	1.00%	4.00%	3.00%	15.00%		Community Improvement
Lexington	10,204	16	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Alliance	8,498	17	5.50%	1.50%	1.00%	0.00%	2.00%	10.00%		General fund
Gering	8,480	18	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Blair	7,990	19	5.50%	1.50%	1.00%	2.00%	7.00%	17.00%		Community betterment
York	7,961	20	5.50%	2.00%	1.00%	4.00%	0.00%	12.50%		n/a
McCook	7,697	21	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Nebraska City	7,255	22	5.50%	2.00%	1.00%	2.00%	2.00%	12.50%		Public improvement/local festival
Ralston	7,220	23	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a (Has arena tax - BID)
Crete	7,135	24	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Seward	7,120	25	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Sidney	6,829	26	5.50%	2.00%	1.00%	4.00%	2.00%	14.50%		Street improvement
Plattsmouth	6,467	27	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Schuyler	6,143	28	5.50%	1.50%	1.00%	2.00%	0.00%	10.00%		n/a
Chadron	5,787	29	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Gretna	5,584	30	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Wayne	5,543	31	5.50%	1.50%	1.00%	2.00%	5.00%	15.00%		City general fund
Holdrege	5,527	32	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Ogallala	4,606	33	5.50%	1.50%	1.00%	4.00%	2.00%	14.00%		City general fund
Wahoo	4,512	34	5.50%	1.50%	1.00%	4.00%	4.00%	16.00%		Economic Development
Aurora	4,465	35	5.50%	0.00%	1.00%	2.00%	0.00%	8.50%		n/a
Falls City	4,216	36	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Cozad	3,934	37	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Fairbury	3,927	38	5.50%	2.00%	1.00%	2.00%	0.00%	10.50%		n/a
O'Neill	3,700	39	5.50%	1.50%	1.00%	4.00%	2.00%	14.00%		Community Center
Waverly	3,634	40	5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Gothenburg	3,558	41	5.50%	1.50%	1.00%	4.00%	1.00%	13.00%		One Hotel Only to Build Infrastructure
Broken Bow	3,491	42	5.50%	1.50%	1.00%	4.00%	1.00%	13.00%		n/a
Auburn	3,385	43	5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
West Point	3,310	44	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Minden	2,986	45	5.50%	2.00%	1.00%	2.00%	0.00%	10.50%		n/a
Central City	2,921	46	5.50%	1.00%	1.00%	2.00%	0.00%	9.50%		n/a
David City	2,900	47	5.50%	2.00%	1.00%	4.00%	0.00%	12.50%		n/a
Valentine	2,789	48	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Ashland	2,513	49	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Kimball	2,425	50	5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
								0.00%		

State ST
Local ST
ST Lodging
County Tax
Occ Tax
Rest Tax

= State Sales Tax
= Local Sales Tax
= State Lodging Tax
= County Tourism Tax
= Occupancy Tax on Hotels
=Occupany Tax on Restaurants, Lounges or similar entities

Population figures are 2013 estimated census figures
Highest overall lodging tax rates highlighted in green.
Lowest overall lodging tax rates highlighted in blue.

Self-Imposed Occupation Taxes (Hotels) - Other Local Entities

City Name	Population	Rank	State ST	Local ST	ST Lodging	County Tax	Occ Tax	Total Tax Rate	Rest Tax	Occ Tax Uses
Bayard	1,209		5.50%	1.00%	1.00%	2.00%	0.00%	9.50%		n/a
Bridgeport	1,545		5.50%	1.00%	1.00%	2.00%	0.00%	9.50%		n/a
Chappell	929		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Crawford	997		5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Gordon	1,544		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Harrison	247		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Hay Springs	549		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Hemingford	803		5.50%	1.00%	1.00%	0.00%	0.00%	7.50%		n/a
Lewellen	210		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Mitchell	1,685		5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Morrill	925		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a
Oshkosh	820		5.50%	1.50%	1.00%	4.00%	0.00%	12.00%		n/a
Terrytown	1,187		5.50%	1.00%	1.00%	4.00%	0.00%	11.50%		n/a

SOME OUT-OF-STATE TRANSIENT OCCUPANCY TAXES
IN SCOTTSBLUFF'S FEEDER MARKETS

WYOMING:

CASPER	8%
CHEYENNE	10%
LARAMIE	10%
TORRINGTON	9.25%

COLORADO:

BOULDER	12.49%
DENVER	14.75%
FORT COLLINS	10.4%
LOVELAND	9.55%

SOUTH DAKOTA:

RAPID CITY	8.5%
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Tax Rates of Surrounding Areas

2015

City	Tax Rate	Distance (miles)	Travel Time (minutes)
Alliance, NE	14%	53.4	57
Boulder, CO	12.49%	189	184
Casper, WY	8%	175	168
Cheyenne, WY	10%	98.8	100
Denver, CO	14.75%	198	191
Fort Collins, CO	10.4%	143	139
Grand Island, NE	14.24%	320	290
Hastings, NE	14%	319	293
Laramie, WY	10%	147	143
Lincoln, NE	16.48%	399	360
Loveland, CO	9.55%	155	150
North Platte, NE	13%	178	174
Ogallala, NE	14%	124	122
Omaha, NE	18%	451	401
Rapid City, SD	8.5%	244	190
Sidney, NE	14%	77.2	81
Torrington, WY	9.25%	31.7	38

Reoccurring Guests and Groups

2015

Names (abbreviated)	# of Nights in 2014	Location
Mi. De.	103	Denver, CO
Mi. Ow.	59	Sterling, CO
Da. Ke.	118	Denver, CO
Ch. Sm.	36	Kearney, NE
Ki. Ga.	22	Rapid City, SD
Da. Co.	28	Fort Morgan, CO
Je. Co.	59	Denver, CO
Jo. To.	42	Kearney, NE
Cu. La.	274	Corsicana, TX
Je. Co.	219	Tulsa, OK
Ch. Ru.	39	Centennial, CO
Ro. Ek.	29	Denver, CO
Ju. Co.	68	Saint Louis, MO
Ch. Bo.	31	Fort Morgan, CO
Bi. Ch.	31	Denver, CO
Ma. Ph.	94	Morrison, CO
Jo. Fr.	21	Red Wing, MN
Ro. Bi.	27	North Platte, NE
Ke. Br.	27	North Platte, NE
Ke. Go.	27	North Platte, NE
Ni. Ob.	27	North Platte, NE
Sh. Ho.	27	North Platte, NE
Jo. Bo.	27	North Platte, NE
Ro. Le.	318	Denver, CO
Na. Oa.	20	North Platte, NE
Pa. Cu.	17	Denver, CO
Da. Ho.	40	Crystal City, TX
St. Co.	49	Kearney, NE

Tour Groups

Australian Group: 12 rooms, 4 times a year, 5 years in a row

TT Group: 25 rooms, 2 times a year, 4 years in a row

MT Group: 25 rooms, 4 times a year, 4 years in a row

DU Group: 19-25 rooms, 3 times a year, 3 years in a row

FU Group: 25 rooms, 2 times a year, 3 years in a row

Restaurant Tax Projections (Food only)

	Fast Food	Casual Dining	Fine Dining	Other	Totals
Table Turns	4.2	2.1	1.2	1.9	
Average Check	\$7.47	\$12.55	\$19.58	\$5.25	
Average Seats	65	125	50	50	
Daily Sales	\$2,039.31	\$3,294.38	\$1,174.80	\$498.75	
Annual Sales	\$611,793.00	\$988,312.50	\$352,440.00	\$149,625.00	
Establishments	24	18	2	8	52
Est Sales	\$14,683,032.00	\$17,789,625.00	\$704,880.00	\$1,197,000.00	\$34,374,537.00
Est Tax (1%)	\$146,830.32	\$177,896.25	\$7,048.80	\$11,970.00	\$343,745.37

Fast Food: similar to McDonalds, Subway, KFC
Casual: Chili's, Steel Grill, ^{* Not included in estimate} Backlands, Night Deck
Fine Dining: Emporium, Country Club
Other: Cyfehouse, bakeries

Not included in estimates:

- 1. Bars & lounges
- 2. Conference center & meetings

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