Lodging Tax Application Information & Guidelines

Thank you for your interest in lodging tax funding. Lodging tax revenues are intended to support activities, services, facilities and projects that increase tourism and contribute to the visitor economy.

To provide a fair and consistent review process, lodging tax funding requests are divided into four categories. Applicants should select the category that most closely reflects the primary purpose of their funding request.

Funding Categories

Track 1: Events & Festivals
For special events and festivals designed to attract visitors to the area. Funding priority is given to advertising, marketing, signage and other expenses that directly encourage visitor travel and overnight stays.

Track 2: Tourism Facility Operations
For eligible tourism-related facilities, such as museums, cultural attractions and other nonprofit visitor-serving facilities, seeking assistance with the ongoing cost of serving tourists.

Track 3: Tourism Marketing & Destination Services
For destination marketing organizations, visitor centers and similar organizations responsible for attracting, welcoming and serving visitors and supporting the destination as a whole.

Track 4: Public Tourism Facility Operations & Improvements
For eligible publicly owned tourism-related facilities seeking assistance with tourism-related operations, improvements, repairs, visitor amenities or other eligible capital expenditures. Eligibility will depend upon facility ownership and the proposed use of lodging tax funds.

Applicants may be asked to submit separate applications if requesting funding for substantially different purposes that fall under more than one category.

Requirements for All Applicants

Along with a completed lodging tax application, all applicants must provide:

- **Event or Project Budget:** The budget must identify anticipated revenues and expenses, confirmed or anticipated funding sources, including sponsorships, grants, registration fees or organizational contributions.
- **Advertising and Marketing Plan:** The plan must describe how the event or activity will be promoted including social media ads and print or digital ad placements.

Funding is competitive. Eligibility for lodging tax funding does not guarantee an award. Awards will be based on the tourism impact of the request, eligible expenses, application evaluation, available lodging tax funds and other applicable funding priorities.

Award recipients will be required to document expenditures and provide a final report showing actual tourism results.

TRACK 1: EVENTS & FESTIVALS

Purpose

This category supports events and festivals designed to attract visitors, encourage overnight stays and generate economic activity for lodging properties, restaurants, retailers, recreation providers and other local businesses.

Eligible Expenses May Include:

- Paid advertising targeting visitors
- Digital, social media, print, radio and other tourism advertising
- Marketing assets, including graphic design, photography and video
- Event websites or landing pages
- Brochures, posters and promotional materials
- Event, visitor and directional signage
- Required event permits and public agency fees
- Visitor-facing entertainment, activities and attractions
- Shuttle or visitor transportation services
- Portable restrooms and other visitor amenities
- Staging, tents and event equipment rentals
- Security, cleanup and temporary event labor
- Event supplies directly associated with producing the event

Expenses Not Covered Include:

- Regular organizational salaries, payroll or employee benefits
- General organizational overhead
- Routine office expenses
- Bookkeeping or general administrative services
- Fundraising expenses
- Alcoholic beverages
- Cash prizes, gift cards or cash awards
- Merchandise or inventory intended for resale
- Expenses primarily benefiting local residents without a tourism purpose
- Expenses unrelated to the funded event
- Expenses reimbursed through another funding source
- Permanent capital improvements or major equipment purchases

---

TRACK 2: TOURISM FACILITY OPERATIONS

Purpose

This category supports the ongoing operation of eligible tourism-related facilities that provide an attraction, cultural experience or visitor service and demonstrate meaningful use by tourists. Examples may include museums, cultural attractions and qualifying nonprofit visitor facilities.

Eligible Expenses May Include:

- Tourism advertising and promotion
- Graphic design, photography, video and other marketing assets
- Visitor information materials
- Facility and visitor signage
- Visitor-facing programs, exhibits and interpretation
- Supplies directly used to provide visitor services
- Contracted services associated with facility operations
- Management and administrative expenses reasonably attributable to eligible tourism facility operations

Expenses Not Covered Include:

- Expenses unrelated to the tourism-related facility
- Programs primarily serving local residents without a tourism benefit
- Fundraising expenses
- Alcoholic beverages
- Merchandise or inventory intended for resale
- Debt service unless specifically determined eligible
- Expenses reimbursed by another funding source
- Capital improvements to nonprofit-owned tourism facilities
- Costs that cannot reasonably be attributed to tourism facility operations

---

TRACK 3: TOURISM MARKETING & DESTINATION SERVICES

Purpose

This category supports organizations responsible for destination-wide tourism promotion and visitor services, including destination marketing organizations and visitor centers. These organizations attract visitors to the destination, encourage overnight stays, provide visitor information, support tourism businesses, manage destination marketing and welcome visitors.

Eligible Expenses May Include:

- Paid destination advertising
- Digital, print, broadcast and other tourism marketing campaigns
- Marketing and creative development
- Photography and video
- Destination website development, maintenance and content
- Social media and digital destination marketing
- Visitor guides, maps and brochures
- Visitor information and fulfillment materials
- Visitor center and destination signage
- Tourism research and visitor data
- Marketing analytics and campaign measurement

- Salaries, wages and benefits attributable to destination marketing and visitor services
- Contracted tourism marketing and visitor services
- Visitor center occupancy expenses
- Utilities and operating expenses associated with visitor services
- Travel trade and group tourism development
- Public relations and travel media activities
- Tourism planning and destination development
- Administrative expenses reasonably attributable to eligible tourism programs

Expenses Not Covered Include:

- Membership services or operations unrelated to tourism
- Economic development activities without a direct tourism purpose
- General business advocacy
- Fundraising activities
- Political activities
- Alcoholic beverages
- Merchandise intended primarily for resale
- Expenses reimbursed through another funding source
- Organizational expenses that cannot reasonably be allocated to tourism promotion or visitor services

---

TRACK 4: PUBLIC TOURISM FACILITY OPERATIONS & IMPROVEMENTS

Purpose

This category supports eligible publicly owned tourism-related facilities and infrastructure that accommodate visitors, enhance visitor experiences or increase the community's ability to host tourism activity. Examples may include eligible fairgrounds, parks, recreation facilities, event facilities, visitor amenities and similar tourism infrastructure. Facility ownership and statutory eligibility must be verified before lodging tax funding is awarded.

Eligible Expenses May Include:

- Tourism, directional and wayfinding signage
- Required permits and regulatory fees
- Visitor information and interpretive signage
- Restrooms and other visitor amenities
- Accessibility improvements serving visitors
- Eligible repairs, refurbishment or facility improvements
- Eligible expansion or capital improvements
- Design, engineering and professional services directly related to an eligible project
- Equipment directly supporting eligible tourism use
- Facility operations and maintenance directly attributable to tourism use
- Improvements that increase the facility's ability to host tourism-generating events
- Project administration directly attributable to an eligible tourism project

Expenses Not Covered Include:

- Improvements to facilities that do not meet statutory lodging tax eligibility requirements
- Projects primarily serving local residents without tourist use
- Routine governmental expenses unrelated to tourism
- General departmental overhead
- Capital improvements to nonprofit-owned tourism facilities
- Projects for which the applicant cannot demonstrate ownership, authority or permission to complete the work
- Costs already reimbursed by another funding source
- Unspecified contingency requests
- Expenses incurred for unrelated facilities or programs

Required Attachments in lieu of advertising/marketing plan

- Project description and scope of work
- Site plan, photographs or conceptual plans when applicable

Funding and Award Determination

Each application will be reviewed using the evaluation matrix established for its funding category.

Applications will be evaluated based on tourism impact, visitor benefit, overnight visitation, reasonableness of the request, available lodging tax funds and other criteria applicable to the selected funding category.

The final funding award may be less than the amount requested. All awards remain subject to statutory eligibility, available lodging tax revenue, documentation requirements and approval by the appropriate governing body.