



Taxpayer Subsidies for Hotel Construction and Operations

An analysis of big hotels' \$4.9 billion
in taxpayer subsidies and Airbnb's
commitment to communities.

Executive Summary

Airbnb is committed to strengthening communities and ensuring our community pays its fair share in taxes. Airbnb has collected and remitted over \$510 million in travel and tourist taxes in over 340 communities worldwide. Cities are already using these funds support important priorities. Chicago has used these new funds to aid homeless families, Los Angeles has supported rapid rehousing programs and communities in Florida have used the new resources to promote tourism and economic development. And Airbnb hosts keep up to 97 percent of the price they charge for their listings and spread the benefits of travel and tourism beyond a community's typical tourist zones.

In sharp contrast, large corporate hospitality chains have received billions in public funds to support the construction and operation of hotels. Tax breaks and other subsidies to support the construction and operation of hotels are now commonplace, even as cities and states struggle to fund important local civic priorities such as education, affordable housing and improvements to basic infrastructure.

Hotel executives defend these subsidies as critical to supporting jobs and economic development, while simultaneously working to to reduce wages for working people and opposing proposals to raise the minimum wage. Looking forward, the industry has made clear it is eager to use artificial intelligence to automate its workforce.

As policymakers and community leaders continue to examine the economic potential of home sharing and the changing nature of travel and tourism, Airbnb is releasing a new report examining taxpayer subsidies for big corporate hotels and the economic and fiscal benefits of home sharing.

The report finds that 91 hotels in the US have received over \$4.9 billion in subsidies and other benefits since Airbnb's founding in 2008. As part of this analysis, we compare taxpayer subsidies to the Airbnb community's contributions in 10 jurisdictions where home sharing has been debated, and find that while hosts earned \$3.3 billion and our community generated \$148.9 million in tax revenue, democratizing both capitalism and revenue, hotel giveaways totaled \$2 billion. Over ten years, these subsidies cost the average taxpayer in these 10 communities about \$100. For example, each taxpayer in Los Angeles paid about \$314 to the hotel industry, while each taxpayer in Nashville provided the industry with about \$234.

Community	Democratizing Capitalism <i>Airbnb Host Earnings</i>	Democratizing Revenue <i>Tax Revenue from the Airbnb Community</i>	Taxpayer Subsidies for Hotels	Cost per Taxpayer ¹
Washington, DC	\$198.4M	\$23.5M	-\$252M	\$991.63
Philadelphia	\$73.6M	\$4.0M	-\$122.6M	\$235.54
Los Angeles	\$802.3M	\$39.9M	-\$365.5M	\$314.25
Nashville	\$151.3M	N/A	-\$203.5M	\$234.21
Florida	\$943.2M	\$46.5M	-\$150M	\$24.22
Portland	\$150.9M	\$13.0M	-\$78M	\$397.41
Chicago	\$218M	\$10.1M	-\$62M	\$71.36
Texas	\$454.9M	\$3.5M	-\$719M	\$89.55
New Orleans	\$190.7M	\$2.3M	-\$1.5M	\$8.05
Arizona	\$150.7M	\$6.1M	-\$63.7M	\$33.22
Total	\$3.3B	\$148.9M	-\$2B	\$99.91

This report is divided into four parts:

- Part One evaluates the benefits of home sharing and Airbnb, including the more than \$3.3 billion earned by hosts in selected communities and the \$410 million in taxes paid by our US community since 2014.
- Part Two examines the more than \$4.9 billion in tax breaks and subsidies hotels have been awarded since Airbnb's founding.
- Part Three examines the hotel industry's arguments in favor of these subsidies, and ongoing efforts to depress wages and eliminate jobs.
- Part Four offers details regarding the 91 hotels that have received subsidies from federal, state and local government, including specific details regarding each subsidy.

¹ According to the most recent taxpayer figures calculated by Truth in Accounting's [State Data Lab](#).

Part One: Benefits of Home Sharing

Airbnb Adds New Resources to Communities

Airbnb presents a new model that is changing the economics of travel to empower people and communities.



Airbnb democratizes capitalism, helping to combat wage stagnation and worsening economic inequality by empowering people to use their homes to earn extra income, fostering entrepreneurship, and supporting increasing numbers of workers. In just 10 communities where home sharing regulations have been debated, Airbnb hosts earned \$3.3 billion sharing their space. Airbnb hosts keep up to 97 percent of the price they charge for their listing. Globally, 49 percent of a typical host's income is used on household expenses like rent and groceries, and 54 percent of hosts say the income has helped them stay in their homes. [Women hosts](#) have earned \$10 billion in income through Airbnb, and 50,000 women have used this income to support their own entrepreneurship, as have some of our [immigrant hosts](#). Airbnb also supports a growing number of jobs—an estimated 730,000 globally in 2016, with 1.3 million projected in 2017.

Airbnb democratizes travel. While hotels concentrate the benefits of travel downtown or in tourist areas of cities, Airbnb gives more people and more communities the opportunity to benefit from tourism's amazing growth. One-third of Airbnb guests in the US say they either would not have traveled or would not have stayed as long without Airbnb, and 90 percent say their listing locations were more convenient than hotels. We also have launched a series of innovative tools and partnerships that promote tourism that benefits entire communities, not just hotel districts and popular sights.

And, Airbnb democratizes revenue, generating new tax dollars that governments can either dedicate to existing critical services, or work with us to direct toward new programs that help their citizens and address local social challenges. Since 2014, Airbnb guests have paid more than \$410 million in travel and tourist taxes in the US. In the 10 communities where Airbnb hosts earned \$3.3 billion sharing their space, the Airbnb community generated \$148.9 million in tax revenue.



These tax dollars are already being put to good use. In Portland, where 100 percent of lodging taxes from short-term rentals are deposited into the city's Housing Investment (i.e., affordable housing) Fund, the city approved [using this revenue](#) to secure bonds to fund land acquisition and long-term financing for affordable housing. In New Orleans, \$1 per night, per booking, [goes to support](#) the development of affordable housing, generating \$230,000 so far.

These cities join Chicago and Los Angeles in directing Airbnb tax revenue toward housing and homelessness programs. In Chicago, a 4-percent tax per stay goes toward aid for the homeless; this summer, the city [used](#) \$1 million in Airbnb tax revenue to house 100 homeless families with school-age children. In Los Angeles, Mayor Eric Garcetti has said the city plans to use some of its Airbnb revenue to address its serious homelessness problem through affordable and low-income housing initiatives, including for “[rapid rehousing](#)” programs for the homeless.

This new tax revenue for cities, income for hosts, and spillover benefits for communities that haven’t previously shared in the returns of tourism create significant benefits for everyone and a more democratic, sustainable model of travel. This stands in stark contrast to older models:

Community	Democratizing Capitalism <i>Airbnb Host Earnings</i>	Democratizing Revenue <i>Tax Revenue from the Airbnb Community</i>	Taxpayer Subsidies for Hotels	Cost per Taxpayer ²
Washington, DC	\$198.4M	\$23.5M	-\$252M	\$991.63
Philadelphia	\$73.6M	\$4.0M	-\$122.6M	\$235.54
Los Angeles	\$802.3M	\$39.9M	-\$365.5M	\$314.25
Nashville	\$151.3M	N/A	-\$203.5M	\$234.21
Florida	\$943.2M	\$46.5M	-\$150M	\$24.22
Portland	\$150.9M	\$13.0M	-\$78M	\$397.41
Chicago	\$218M	\$10.1M	-\$62M	\$71.36
Texas	\$454.9M	\$3.5M	-\$719M	\$89.55
New Orleans	\$190.7M	\$2.3M	-\$1.5M	\$8.05
Arizona	\$150.7M	\$6.1M	-\$63.7M	\$33.22
Total	\$3.3B	\$148.9M	-\$2B	\$99.91

² According to the most recent taxpayer figures calculated by Truth in Accounting’s [State Data Lab](#).

Part Two: Taxpayer Subsidies for Hotels

For decades, hotel owners, operators and their associates have sought subsidies for the construction and operation of hotels.

For the purposes of this analysis, we examined all subsidies extended by governments to build hotels from 2008 (the year Airbnb was founded) to the present in the US. Our analysis finds that 91 hotels were awarded over \$4.9 billion in taxpayer dollars. Prominent examples include:

Los Angeles

where hotel developers [have been allowed](#) to keep up to 50 percent of their sales, hotel, utility and property taxes, leading the city to hand out [half a billion](#).

Cleveland

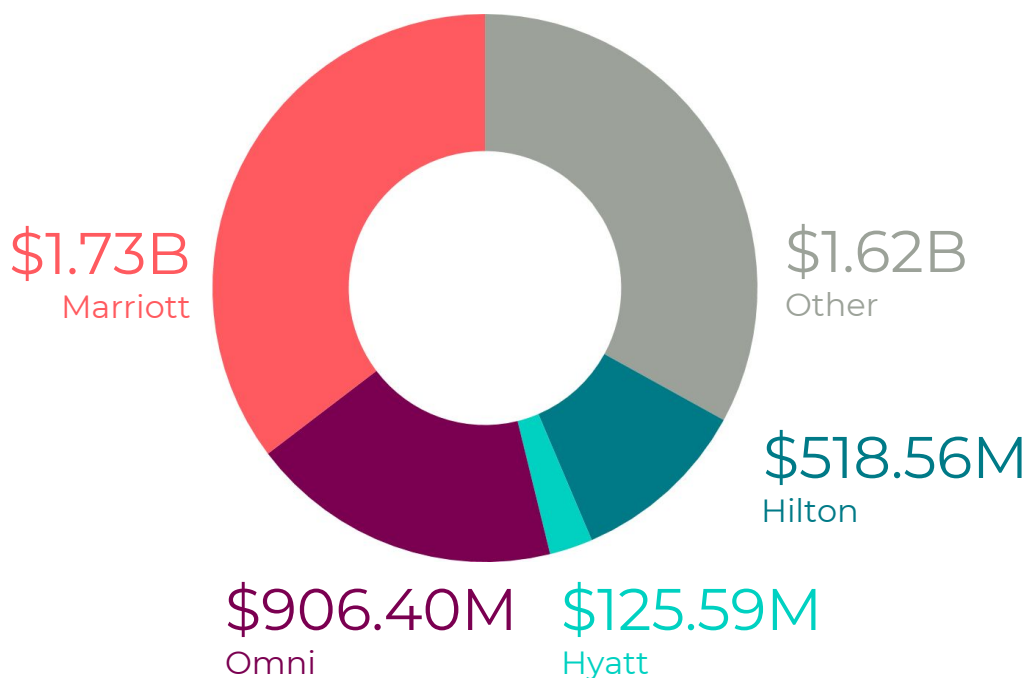
where [\\$230 million](#) in bond financing was awarded for a Hilton Convention Center Hotel.

Houston

where [\\$138 million in public subsidies](#) were awarded for the building of a Marriott Marquis Hotel.

Four of the nation's largest hotel chains—Marriott, Omni, Hilton and Hyatt—have reaped \$3.3 billion of the subsidies, or 67 percent. This comes as the big hotels perform at or near historic levels: in 2016, [Marriott](#) earned record revenues and experienced record growth, and profits throughout the industry hit an [all-time high](#).

Taxpayer Subsidies Received 2008-2017



Total Corporate Profits, 2008-2016

Source: SEC Form 10-KS



These hotel chains are typically headquartered well beyond the communities where they operate, meaning these taxpayer dollars are redistributed far from the taxpayers who are providing them, and in some instances even overseas.

³ Hilton IPO'd in 2013 and has not made public their 2008 profits.

⁴ Omni is privately held and does not make public their profits.

Many of these tax credits have raised concerns from taxpayer advocates and public officials. For example, the New Markets Tax Credit program is a federal initiative designed to provide incentives for economic development in blighted communities. This analysis finds more than \$39.5 million in New Markets Tax Credits being used to support the construction of hotels. In June 2017, US Rep. Robert Brady (D-Pa.) [wrote to the Treasury Department](#) that he is “deeply troubled” that a planned 179-room hotel in a “relatively affluent part of Philadelphia” received \$15 million in New Market tax credits.

Case Study: Los Angeles

More than a decade ago, Los Angeles City officials began granting developers millions of dollars in tax breaks to incentivize hotel construction.

Hotel developers now receive tax breaks that [generally allow](#) them to keep about 50 percent of the new sales, hotel, utility and property taxes the project will generate for 25 years.

Since just 2008, roughly \$365.5 million in tax breaks, fee waivers, and loans to hotel developers have been approved by LA legislators to incentivize development. In 2012, for example, a development group was allowed to keep \$67.3 million of the tax revenue generated by a downtown Marriott project through 2035. Several similar deals have benefited hotel companies, including a nearly \$200 million tax break package for a Frank Gehry-designed hotel project in Downtown in 2016, and a \$61 million tax break for the new Wilshire Grand Hotel earlier this year.



Architects of the program themselves also have raised alarm. Cliff Kellogg, a former US Treasury Department adviser who helped design the New Markets Program, [told Bloomberg](#) that building high-end commercial projects goes against the intent of the New Markets program. “Things like luxury hotels are entirely contrary to what we set out to do,” he said.

Part Three: Reducing Wages and Jobs

As hotels take millions from taxpayers, they are simultaneously waging a multi-front campaign to punish the middle class.

This work began with a multi-year campaign to fight any and all efforts to raise the minimum wage. In 2014, AHLA Senior Executive Brian Crawford **compared** the industry's battle against local wage laws to a game of Whack-a-Mole, saying "we're trying to beat them down when they pop up." Since then, the hotel industry has opposed efforts to lift workers' wages:

In January 2014, the AHLA **announced it would "lead the the charge" and fight state-by-state to "beat back the growing emergence of extreme minimum and living wage initiatives."**

At a Dallas hotel conference later that year, the President of the AHLA delivered a **presentation focused almost entirely on minimum wage increases, and described defeating these initiatives as the AHLA's top advocacy priority and "key to success and strength."**

The AHLA **spent \$100,000 to defeat a minimum wage increase proposal in San Diego and **sued** to block an increase in Los Angeles.**

Today, the AHLA **labels** efforts to raise wages for working people "unfortunate" and "a direct attack on the hotel industry." The AHLA has also been a leading opponent of recent increases to federal overtime pay requirements, **fighting** the US Department of Labor's proposal to increase the salary threshold for employees eligible for overtime pay. And the industry helped wage the fight against the Employee Free Choice Act, **calling** on donors to give at least \$30 million for the Coalition for a Democratic Workplace, an anti-union front group.

The hotel industry is also working to eliminate jobs completely by replacing working men and women with machines. Audio recordings of hotel industry officials at a meeting, entitled “Robots—The Next Generation of Customer Service?,” recorded participants saying:

“On average, you're looking at about a \$2,000 a month, depending on the terms of course, depending on the length of the contract, and depending on the type of engagement. That's on average what it is. If you look at the comparison against hiring someone. This guy works 24/7, he never goes on vacation or takes a sick day. That's how we calculate that.

— Tessa Lau
CTO of Savioke

“Maybe HR and worker's comp is going to help pay for this robot.

— Bob Alter
President of
Seaview Investors

“To be frank, we haven't approached unions yet because we are still so early.

— Micah Estis Green
CEO of Maidbot

“I think in five or ten years from now, it's going to be standard to have a robot room service delivery platform.

— Tessa Lau
CTO of Savioke

This meeting was not the first time the hotel industry has praised automation. In 2014, the President of the AHLA [personally applauded](#) Starwood's adoption of robot technology, calling it “an exciting time in our industry” that “follows a long tradition of innovation in our industry.” The founder of robot company Savioke [has indicated](#) that robots will eliminate the need to employ many hotel workers and other “dull and low paid occupations.”

Broken Promises

Hotel companies and developers often tout the economic benefits of subsidizing their work, but these benefits often do not come to fruition:

The Line Hotel

In 2010, the Line Hotel in Washington, DC, [received \\$46 million](#) in tax abatements [in exchange for hiring](#) 342 DC-based construction workers. But as the hotel prepared to open in 2016, the developer had only hired 90 city residents, or just 26 percent of the 342 required under the agreement. The District's Chief Financial Officer [has said](#) it will evaluate whether to rescind the \$46 million tax break.

The Revel Casino Hotel

The Revel Casino Hotel in Atlantic City, New Jersey, received [\\$261 million](#) in state tax dollars from the State of New Jersey in 2011, which Revel said would “pay for itself” by creating 5,500 permanent jobs. But after the subsidy was awarded, the hotel became mired in a dispute over more than [\\$15 million in payments that put a local construction firm out of business](#), then filed for [bankruptcy](#) in 2013. The hotel was renamed TEN in 2016 and is still not open.

Targeting Regular Families

Some of these tax breaks often happen in the same cities where the hotel industry is fighting efforts to legalize home sharing. In many of these communities, the hotel industry is encouraging leaders to give away millions in local tax dollars while making it more difficult for families to earn extra income by renting out their space:

Carmel

In September 2017, the city council of Carmel, California voted to award [\\$71 million](#) in bond financing to build a luxury hotel. An effort to attach the funding to financial solvency and hiring requirements failed. The city is also working on ways to [regulate](#) short-term rentals in the city.

Kansas City

Since 2015 Kansas City, Missouri has given hotel companies \$62.7 million dollars in tax incentives. In 2017, the city contributed [\\$35 million in subsidies](#) and donated land valued at \$4.5 million to build a Hyatt Hotel. In 2016, the city gave Hilton [\\$23.2 million](#) in tax breaks to build an Embassy Suites. The city also [passed](#) more strict regulations of short term rentals.

Berkeley

In 2016, the city of Berkeley, California gave [\\$13.1 million](#) in tax rebates to a developer to build a hotel. Shortly thereafter, Berkeley passed short term rental regulations for residents that include an [expensive yearly application fee](#).

Part Four: Hotel Subsidies Since 2008

This section provides detailed information regarding each tax subsidy identified as part of this analysis.

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Hyatt	Hyatt Hotel	2017	Kansas City, MO	\$39,500,000	Local	The city is contributing \$35 million in subsidies and donating land valued at \$4.5 million.	Kansas City Star, April 20, 2017 Kansas City Star, October 21, 2016 Kansas City Star, July 21, 2017
Omni Hotels	Omni	2017	Oklahoma City, OK	\$85,400,000	Local	For 600-room convention center hotel.	Journal Record, July 18, 2017
Marriott International	Marriott International Gaylord Hotels	2017	Chula Vista, CA	\$225,000,000	Local	Public contribution towards combined hotel and convention center.	San Diego Journal Tribune, June 20, 2017 Attachment 1, City Council Meeting, June 20, 2017 (p.15)
Hilton Hotel Group	Hilton Garden Inn	2017	Camden, NJ	\$21,300,000	State	\$18.3 million tax break and a \$3 million low-interest loan.	Courier Post, September 19, 2017
Xenia Hotels & Resorts	Grand Bohemian	2017	Greenville, SC	\$3,500,000	Local	\$3.5 million in tax surplus to boutique hotel.	Greenville Online, August 29, 2017
Midwest Hospitality Group LLC	Midwest Hospitality Group LLC	2017	Jackson, MO	\$210,000	Local	TIF funding for hotel in redevelopment district.	SE Missourian, August 23, 2017
DiCienzo's America Niagara Hospitality	DiCienzo's America Niagara Hospitality	2017	Niagara Falls, NY	\$6,600,000	Local	\$5.2 million in local property taxes and \$1.4 million in local sales tax fees over a 12-year period.	Niagara Gazette, September 13, 2017
Marriott International	Fairfield Inn and Suites	2017	Winona, MN	\$500,000	Local	Funding gap paid by \$500k in TIF.	Winona Daily News, September 14, 2017
Marriott International	Fairfield Inn and Suites	2017	Northfield, MN	\$987,000	Local	The city is paying \$987,000 of the development costs of the hotel plus 4.5% interest over 15 years.	Southern Minn, August 22, 2017
Hotel RL	Hotel RL	2017	Waterloo, IA	\$5,600,000	Local	\$5.6 million in property and hotel-motel tax rebates for downtown hotel project.	The Courier, September 19, 2017

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Marriott International	Autograph Collection	2017	Carmel, IN	\$71,000,000	Local	\$71 million in bonds to build luxury hotel.	Fox59, September 18, 2017
Peebles Corp	TBD	2017	Philadelphia, PA	\$14,600,000	Federal	Historic preservation tax credits.	Philadelphia Inquirer, January 31, 2017
Loeb Properties	Loeb Properties	2017	Memphis, TN	\$6,000,000	Local	Community Builder tax breaks over 15 years. Eligible to community within the New Market Tax Credit tract.	Memphis Business Journal, September 20, 2017
Hanjin Group	Wilshire Grand	2017	Los Angeles, CA	\$61,000,000	Local	25-year tax break for hotel portion of project.	The Real Deal, February 28, 2017
Hyatt & Blackstone Group	Hyatt & La Quinta	2017	Chicago, IL	\$7,000,000	Local	TIF for redevelopment of old hotel complex.	The Daily Herald, October 2, 2017
Fe Equus Development	Unknown	2017	St. Louis, MO	\$6,500,000	Federal	New Market Tax Credits.	St. Louis Post Dispatch, September 21, 2017
Hilton Hotel Group	Tru (former Hampton Inn)	2017	Salina, NY	\$360,000	Local	Exemption from sales tax on construction materials and a mortgage recording tax exemption.	Syracuse.com, October 2, 2017
Marriott International	Residence Inn	2017	Providence, RI	\$2,500,000	Local	Tax break deal in which the developer would save nearly \$2.5 million, which is almost a 50 percent tax break, over 12 years.	WJAR, October 6, 2017
Private	Quincy Hotel	2017	Enosburg Falls, VT	\$199,050	State and federal	State and federal tax credits to make safety repairs.	Vermontbiz, September 6, 2017
Wincome Group	Disney and Wincome Group	2016	Anaheim, CA	\$550,000,000	Local	Three luxury hotel projects (Two from Disney, one from Wincome) keep 70% of their bed taxes for 20 years.	Orange County Register, July 13, 2016 Orange County Register, April 27, 2017
Pyramid Hotel Group	Berkeley Place Hotel	2016	Berkeley, CA	\$13,100,000	Local	Tax rebates over eight years.	East Bay Times, July 27, 2016 San Francisco Business Times, July 28, 2016
Great Wolf Resorts	Great Wolf Lodge Southern California	2016	Garden Grove, CA	\$100,000,000	Local	\$65 million in bonds, \$30 million land giveaway and \$5 million for construction.	Orange County Register, February 17, 2016
Marriott International	Marriott Marquis Miami Worldcenter Hotel & Expo	2016	Miami, FL	\$115,000,000	Local	\$115 million in property tax rebates.	The Real Deal, May 24, 2016

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Hilton Hotel Group	Embassy Suites	2016	Kansas City, MO	\$23,200,000	Local	\$11.4 million in TIF funding over the next 23 years. In addition to \$11.8 million of sales tax revenue it otherwise would have received from the project during the TIF term.	Kansas City Business Journal, June 8, 2016
Destiny USA Hotel	Destiny USA Hotel	2016	Syracuse, NY	\$6,200,000	Local	\$4.5 million in property tax exemptions and \$1.7 million in sales tax exemptions over a 12-year period.	LocalSYR, April 14, 2016
Riley Hotel Group	The United 1: A Blu-Tique Hotel	2016	Akron, OH	\$1,600,000	State	Historic preservation tax credits valued at \$1.6 million.	Akron Beacon Journal, January 18, 2016
Jim Zaleski	Hotel Secor	2016	Toledo, OH	\$5,000,000	State	Historic preservation tax credits to convert old hotel.	Toledo Blade, June 29, 2016
Marriott International	Aloft Hotel	2016	Philadelphia, PA	\$33,000,000	Local, state, and federal	\$2 million Redevelopment Assistance Capital Program grant from the state and a \$10 million award of federal historic tax credits, and is expected to receive about \$6 million in city tax abatements for new construction. \$15 Million in New Market Tax Credits.	Philadelphia Inquirer, June 20, 2017
Dream Hotel Group	Dream Nashville	2016	Nashville, TN	\$6,500,000	Local	First installment of \$3.25 million up front, remaining \$3.25 million after the project is 60 percent or more complete.	The Tennessean, June 23, 2016
Creative Boutique Hotels	Western Front Hotel	2016	St. Paul, VA	\$250,000	State	A \$250,000 grant from the Virginia Tourism Growth Fund.	Virginia Business, August 30, 2016
Choice Hotels	Comfort Inn	2016	Bay City, MI	\$742,350	State	\$742,350 in Brownfield tax credits.	Bay City Times, March 25, 2016
TBD	TBD	2016	Providence, RI	\$1,250,000	State	Historic preservation tax credits to transform old bank.	Providence Journal, July 19, 2016
Meyers Group	Downtown Camino Real Hotel	2016	El Paso, TX	\$34,000,000	Local and State	State and local tax incentives for 357-room hotel.	El Paso Times, July 28, 2016
CORE/Related Grand Ave, LLC	Grand Avenue Project	2016	Los Angeles, CA	\$198,000,000	Local	Project is mixed-use. Developer exempt from half of taxes it would have otherwise have owed on project over 25 years. Amount not to exceed \$198 million, of which included \$49,885,480 subsidy derived from Transient Occupancy Tax.	The Real Deal, September 16, 2016
Marriott International	Marriott Residence Inn	2015	Tucson, AZ	\$2,000,000	Local and State	8 year tax abatement for hotel near University of Arizona.	Arizona Daily Star, August 6, 2015

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Marriott International	Courtyard by Marriott	2015	Waterloo, IA	\$24,050,000	Local and State	\$17.25 million in general obligation bonds in addition to \$6.8 million in state historic tax credits for entire project.	Davenport Quad-City Times, September 10, 2015
Hilton Hotel Group	Home2 Suites	2015	Terre Haute, IN	\$1,463,490	Local	10-year property tax abatement.	Terre Haute Tribune-Star, December 11, 2015
Aparium	Hotel Covington	2015	Covington, KY	\$5,400,000	State	10-year 25% of state sales tax break.	Louisville Courier-Journal, April 12, 2015
Hilton Hotel Group	Homewood Suites	2015	New Orleans, LA	\$1,500,000	Local	Minimum savings on 12-year property tax break.	New Orleans Times-Picayune, August 28, 2015
Carlson Rezidor	Country Inn & Suites	2015	Jordan, MN	\$1,100,000	Local	Tax abatement up to \$1.1 million.	Jordan Independent, April 8, 2015
ADK Hospitality	ADK Hospitality	2015	Batavia, NY	\$638,000	Local	Tax break to the amount of \$638,193.	The Batavian, June 25, 2015
Hilton Hotel Group	DoubleTree by Hilton	2015	Niagara Falls, NY	\$2,750,000	Local	\$2 million loan from state and \$750,000 capital grant from local development corporation.	Niagara Gazette, November 25, 2014
Carlson Rezidor	Radisson Inn	2015	Niagara Falls, NY	\$5,570,000	Local	\$170,000 in mortgage tax, \$2,119,428 in property tax and \$846,400 in sales tax breaks over 10 years.	Lockport Union-Sun & Journal, June 11, 2015
Hyatt	Hyatt Place	2015	Niagara Falls, NY	\$8,090,000	State	\$3.85 million grant and an additional \$4.24 million in tax breaks.	The Buffalo News, June 1, 2016
Hilton Hotel Group	Hampton Inn	2015	Pendleton, NY	\$766,642	Local	The company will save an estimated \$46,500 in mortgage tax, \$507,585 in property tax and \$195,300 in sales tax over 10 years.	Lockport Union-Sun & Journal, June 11, 2015
Robert Schilling	Buxton Inn	2015	Granville, OH	\$249,999	State	Historic tax credits to update 203 year old inn.	Columbus Dispatch, July 1, 2015
Pyramid Hotel Group	Guesthouse at Graceland	2015	Memphis, TN	\$78,600,000	Local and State	Three tax breaks over 30 years.	Wall Street Journal, October 5, 2015
Omni Hotels	Omni	2015	Louisville, KY	\$139,000,000	Local	\$139 million in funding through a 30-year bond issue and tax rebates.	Louisville Courier-Journal, January 29, 2016
Garrett Hotel Consultants	Ivy Hotel	2015	Baltimore, MD	\$2,000,000	Federal	Federal historic tax credits.	Baltimore Sun, May 26, 2015
GLD Properties LLC	GLD Properties LLC	2015	Marion, IA	\$1,000,000	State	\$1 million in Brownfield tax credits.	Cedar Rapids Gazette, October 17, 2015
Greenland Holding Group	Greenland LA Metropolis	2014	Los Angeles, CA	\$39,200,000	Local	25-year agreement to keep 25% of property, sales, hotel, and other taxes.	Los Angeles Daily News, March 17, 2015

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Marriott International	Marriott AC Hotel and Selene Palm Springs Resort	2014	Palm Springs, CA	\$100,000,000	Local	Two hotel projects keep 75% of their bed taxes for three decades.	KESQ/CBS-News 3, December 18, 2014
Marriott International	Marriott Marquis	2014	Chicago, IL	\$55,000,000	Local	Tax-increment financing to build a 1,200 room hotel.	Crain's Chicago Business, March 6, 2014
Hilton Hotel Group	Hampton Inn & Suites	2014	Minooka, IL	\$1,500,000	Local	3-year 50% real estate tax abatement, waiver of village building permit fees and a 90% rebate of the hotel tax for 10 years.	Morris Daily Herald, May 28, 2015
Old Town Hall Operating Llc	Huntington Hotel	2014	Huntington Village, NY	\$3,000,000	Local	\$3 million in tax savings over 15 years.	Long Island News, July 31, 2014
Wyndham	Wingate by Wyndham	2014	Niagara Falls, NY	\$1,130,000	Local and State	\$980,000 in incentives from state and \$150,000 grant from city.	Niagara Falls Reporter, November 25, 2014
Marriott International	Marriott Syracuse Downtown	2014	Syracuse, NY	\$43,000,000	State and Federal	\$15 million in historic tax credits and another \$28 million in government grants.	WVRO Public Media, August 23, 2016
Marriott International	Westin	2014	Nashville, TN	\$15,000,000	Local	\$15 million in TIF for 430-room hotel.	The Tennessean, December 4, 2014
Hilton Hotel Group	Statler Hilton	2014	Dallas, TX	\$43,500,000	Local	TIF for renovation of old hotel.	Dallas Business Journal, November 25, 2015
IHG	Holiday Inn Express & Suites	2014	Rock Falls, IL	\$2,680,000	Local	\$1.5 million in tax credits, \$190,000 loan, and \$990,000 cash for construction costs from city.	Sterling Daily Gazette, December 2, 2015
Hilton Hotel Group	Hilton Convention Hotel	2014	Cleveland, OH	\$230,000,000	Local	\$230 million in bond financing deal with an interest rate of 4.37%.	Cleveland.com, May 7, 2014
Marriott International	Renaissance Hotel	2013	Albany, NY	\$4,000,000	Local and State	\$4 million state grant from the Upstate Regional Blueprint Fund.	Times Union, August 5, 2013
Marriott International	Gaylord Rockies	2013	Aurora, CO	\$381,400,000	Local and State	30-year deal to keep 65.8% of state sales taxes and \$300 million in tax increment financing from the city.	Denver Post, October 10, 2013
21C Museum Hotel	21C Museum Hotel	2013	Kansas City, MO	\$30,400,000	Local	\$30.4 million in property tax and economic activity tax revenue over 23 years.	Kansas City Business Journal, July 15, 2016
Hyatt	Hyatt	2013	Portland, OR	\$78,000,000	Local and State	\$18 million in state and local grants and loans as well as \$60 million in revenue bonds.	Oregon Live, September 19, 2013

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Marriott International	W Hotel	2013	Philadelphia, PA	\$75,000,000	State and Federal	\$33 million in TIF and about \$42 million would be funded with state and federal money. (\$25 million in state, \$15 million federal HUD loan, and \$2 million HUD grant).	Philadelphia Business Journal, December 12, 2013 PlanPhilly, October 24, 2017
Marriott International	JW Marriott and Hotel TBD	2013	Anaheim, CA	\$158,000,000	Local	Developer allowed to keep 70% of the hotels generated room tax revenue for up to 20 years, maxing out at \$158 million.	Orange County Register, March 24, 2016
Hilton Hotel Group	The Main	2013	Norfolk, VA	\$10,000,000	Local	\$10 million in government grants for the hotel. The full project cost taxpayers \$105 million for the hotel, conference center, and parking garage.	City Council Update, June 27, 2017
Marriott International	AC Hotel by Marriott	2012	Tucson, AZ	\$14,700,000	Local	\$6.7 million in tax breaks over eight years and an \$8 million loan from the city.	Arizona Daily Star, July 17, 2016
Marriott International	Marriott	2012	Los Angeles, CA	\$67,300,000	Local	25-year tax break for hotel across from L.A. Live.	Los Angeles Times, June 14, 2012
21c Museum Hotels	21c Museum Hotel	2012	Lexington, KY	\$24,700,000	Local, State, and federal	\$6 million HUD loan, \$1 million loan from city, and \$15.7 million in state and federal tax credits.	Lexington Herald Leader, June 4, 2014
Choice Hotels	Comfort Inn and Suites	2012	Niagara Falls, NY	\$1,760,000	Local	A 10-year tax break totalling \$1.76 million.	Niagara Gazette, July 10, 2012
Hilton Hotel Group	Hampton Inn & Suites	2012	Fort Worth, TX	\$3,500,000	Local	Reimbursement to be used to pay for utility relocation, asbestos abatement, streetscape improvements and permits costs.	Fort Worth Star-Telegram, September 23, 2014
Marriott International	Marriott Marquis	2012	Houston, TX	\$138,000,000	Local and State	Public subsidies including \$58.7 million in cash, \$53 million in city tax rebates and \$26 million in state tax rebates.	Houston Chronicle, April 12, 2014
Hilton Hotel Group	Hilton	2012	West Palm Beach, FL	\$35,000,000	Local and Federal	\$27,000,000 in local tax subsidies and an additional \$8 million in Federal tax credits.	Palm Beach Post, July 25, 2012
Marriott International	Renaissance Hotel	2011	Baton Rouge, LA	\$1,619,925	Local	5-year property tax abatement.	Baton Rouge Advocate, August 14, 2016
Hilton Hotel Group	Hilton	2011	Albany, NY	\$14,300,000	Local and State	The 30-year, \$14.3 million property tax break that included job retention goals of 148 full-time employees and the addition of 12 full-time employees.	Times Union, October 13, 2017
Polo North Country Club	TEN Resort (formerly Revel Casino)	2011	Atlantic City, NJ	\$261,000,000	State	\$261 million tax break, based on 20% of the remaining \$1.3 billion required to finish the hotel.	USA Today, November 17, 2016 NJGambling, January 24, 2017

Parent Company	Hotel Name	Year	Location	Tax Subsidy Amount	Awarding Government	Description	Source
Sydell Group	Line DC Hotel	2010	Washington, DC	\$46,000,000	Local	20-year tax abatement package tied to local hiring requirements.	Washington Business Journal, December 21, 2010
Hilton Hotel Group	Doubletree Hilton	2010	Cedar Rapids, IA	\$48,500,000	Local	\$3.5 million to purchase, \$45 million to renovate, and at least \$1.69 million to cover annual operating losses.	Cedar Rapids Gazette, June 28, 2016
Omni Hotels	Omni	2010	Nashville, TN	\$182,000,000	Local	Incentive payments, property tax breaks and reimbursement for land acquisition worth \$128 million and a 62.5% tax abatement over 20 years equaling around \$54 million.	The Tennessean, May 13, 2014 Nashville Business Journal, December 14, 2010
Four Seasons	Four Seasons	2010	Baltimore, MD	\$45,000,000	Federal	Enterprise Zone property tax credit.	The Daily Record, December 29, 2010
Marriott International	Marriott Marquis	2009	Washington, DC	\$206,000,000	Local	\$206 million in direct public subsidies tied to local-hiring requirements.	Washington Business Journal, June 29, 2009
Omni Hotels	Omni Dallas Convention Center Hotel	2009	Dallas, TX	\$500,000,000	Federal	Nearly \$500 million in revenue bonds and Build America Bonds.	Omni Hotels and Resorts, September 15, 2009 Dallas News, January, 2014
Hilton Hotel Group	Hampton Inn & Suites	2009	Albany, NY	\$923,019	State	Empire Zone tax credits.	Albany Business Review, March 29, 2012
Sheraton Hotels & Resorts	Sheraton Phoenix Downtown Hotel	2008	Phoenix, AZ	\$47,000,000	Local	Amount lost since 2008 on a hotel the city owns.	USA Today, July 12, 2017
Hilton Hotel Group	Hilton	2008	Baltimore, MD	\$80,000,000	Local	\$80 million in losses since 2008.	Baltimore Business Journal, June 7, 2017