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## No Room at the Inn? Prospects for the Lodging Tax.

Earlier this year a version of the headline, “Hotel vacancies are up, and so are hotel room rates” appeared in newspapers around the world. This seems to defy the basic laws of economics. If demand for hotel rooms is down, we would expect room rates to decrease. This trend, although quirky, could have a major impact on state and local finance. If local governments are to find a long-term, dependable solution to their structural revenue and expenditure imbalances, they need to become more intentional about making financially savvy land use decisions.

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by Justin Marlowe

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**Government Finance Officers of America**

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