**ROOMS AND MEALS TAXES COLLECTED**

**FOR MONTHLY TAX PERIOD – FISCAL YEAR**

 2009 2010 2011 2012 2013

July $ 21.8 $ 23.4 $ 25.3 $ 26.9 $ 27.1

August 23.7 25.2 25.7 26.2 28.2

September 17.4 19.6 20.3 21.3 22.5

October 17.6 19.3 20.4 21.3 20.9

November 13.9 14.8 15.5 16.7 17.2

December 15.1 16.4 17.3 18.8 19.5

January 13.9 15.6 15.6 16.5

February 14.0 16.0 16.2 17.5

March 14.1 16.3 17.1 18.1

April 13.6 15.9 16.8 17.0

May 16.0 18.3 18.1 19.4

June 18.1 20.7 21.5 23.5

Total $ 199.2 $ 221.5 $ 229.8 $ 243.2

% Change - 11.2 % 3.7 % 5.8 %

The above data are the amount of taxes collected by the New Hampshire Department of Revenue Administration for the sales that businesses made during the month shown. The amounts are in millions of dollars. Vehicle rentals are not included. The amounts shown for the months prior to May 2007 are slightly revised estimates as NHDRA had underreported meals receipts for those months. The tax rate changed from 8 % to 9 % starting in July 2009 and included campgrounds for FY 2010 only.

**MEALS TAXES COLLECTED**

**FOR MONTHLY TAX PERIOD – FISCAL YEAR**

 2009 2010 2011 2012 2013

July $ 16.0 $ 17.4 $ 18.6 $ 19.5 $ 19.7

August 17.2 18.5 18.6 19.0 20.4

September 13.6 15.5 15.9 16.5 17.3

October 13.5 15.1 15.8 16.3 16.2

November 11.9 12.7 13.0 14.0 14.6

December 12.6 14.0 14.6 15.9 16.4

January 11.7 13.1 13.2 13.7

February 11.4 13.0 13.1 14.3

March 12.1 13.9 14.5 15.6

April 11.9 13.8 14.4 14.7

May 13.7 15.5 15.3 16.3

June 14.4 16.5 17.1 18.6

Total $ 160.0 $ 179.0 $ 184.1 $ 194.4

% Change - 11.9% 2.8% 5.6%

% of Total Taxes 80.3% 80.8% 80.1% 79.9%

The above data are the amount of estimated taxes collected by the New Hampshire Department of Revenue Administration (NHDRA) for the sales of all types of restaurants that are not part of a hotel or resort made during the month shown. The amounts are in millions of dollars. The amounts shown for the months prior to May 2007 are slightly revised estimates as NHDRA had underreported meals receipts for those months. Meals taxes are 100% of restaurant and of other food services tax collections reported by NHDRA. The tax rate changed from 8 % to 9 % in July 2009.

**ROOMS TAXES COLLECTED**

**FOR MONTHLY TAX PERIOD – FISCAL YEAR**

 2009 2010 2011 2012 2013

July $ 5.8 $ 5.9 $ 6.7 $ 7.4 $ 7.4

August 6.5 6.7 7.0 7.3 7.8

September 3.8 4.3 4.5 4.8 5.1

October 4.1 4.2 4.6 5.0 4.7

November 2.0 2.1 2.4 2.7 2.6

December 2.5 2.5 2.8 2.9 3.0

January 2.2 2.5 2.5 2.9

February 2.6 3.0 3.1 3.2

March 2.0 2.4 2.6 2.5

April 1.7 2.1 2.4 2.3

May 2.3 2.8 2.9 3.1

June 3.7 4.1 4.3 4.9

Total $ 39.2 $ 42.6 $ 45.8 $ 49.0

% Change - 8.7% 7.5% 7.0%

% of Total Taxes 19.7% 19.2% 19.9% 20.1%

The above data are the amount of estimated taxes collected by the New Hampshire Department of Revenue Administration (NHDRA) for the sales of all types of lodging establishments and includes restaurants that are part of a hotel or resort made during the month shown. The amounts are in millions of dollars. Rooms taxes collected are 100% of rooms and of combination tax receipts reported by NHDRA. The tax rate changed from 8 % to 9 % starting in July 2009 and included campgrounds for FY 2010 only.

**ESTIMATE OF ROOMS AND MEALS TAXES**

**PAID BY TRAVELERS FOR MONTHLY TAX PERIOD – FISCAL YEAR**

 2009 2010 2011 2012 2013

July $ 14.8 $ 15.6 $ 17.6 $ 19.0 $ 19.3

August 16.8 17.4 18.0 18.4 20.4

September 10.6 12.2 12.8 13.4 14.7

October 10.8 11.9 12.9 13.4 13.1

November 7.1 7.3 7.9 8.9 9.5

December 8.5 9.2 9.9 11.0 11.8

January 7.4 8.3 8.3 8.9

February 7.4 8.7 8.9 9.8

March 7.6 8.9 9.6 10.4

April 7.1 8.6 9.4 9.3

May 9.4 10.9 10.7 11.7

June 11.5 13.2 13.9 15.7

Total $ 119.0 $ 132.2 $ 139.9 $ 149.9

% Change - 11.1% 5.8% 7.1%

% of Total Taxes 59.7% 59.7% 60.9% 61.6%

The above data are the amount of estimated taxes paid by tourists and business travelers during the month shown. The amounts are in millions of dollars. Vehicle rentals are not included. The amounts include traveler spending on rooms, meals and taxable other food services and are estimated by the Institute for New Hampshire Studies. During FY 2010, 99% of rooms and combination, 30 % of other food services and 53 % of meals were paid by travelers. Of this amount, 18% was paid by NH residents and businesses. The tax rate changed from 8 % to 9 % starting in July 2009 and included campgrounds for FY 2010 only.

**ROOMS AND MEALS TAXES COLLECTED**

**FOR MONTHLY TAX PERIOD – CALENDAR YEAR**

 2008 2009 2010 2011 2012

January $ 14.1 $ 13.9 $ 15.6 $ 15.6 $ 16.5

February 14.5 14.0 16.0 16.2 17.5

March 14.9 14.1 16.3 17.1 18.1

April 14.3 13.6 15.9 16.8 17.0

May 16.6 16.0 18.3 18.1 19.4

June 19.2 18.1 20.7 21.5 23.5

July 21.8 23.4 25.3 26.9 27.1

August 23.7 25.2 25.7 26.2 28.2

September 17.4 19.6 20.3 21.3 22.5

October 17.6 19.3 20.4 21.3 20.9

November 13.9 14.8 15.5 16.7 17.2

December 15.1 16.4 17.3 18.8 19.5

Total $ 203.1 $ 208.4 $ 227.3 $ 236.5 $ 154.5

% Change - 2.6 % 9.1 % 4.0 % 4.6 %

The above data are the amount of taxes collected by the New Hampshire Department of Revenue Administration for the sales that businesses made during the month shown. The amounts are in millions of dollars. Vehicle rentals are not included. The amounts shown for the months prior to May 2007 are slightly revised estimates as NHDRA had underreported meals receipts for those months. The tax rate changed from 8 % to 9 % starting in July 2009 and included campgrounds for July 2009 to June 2010.

**MEALS TAXES COLLECTED**

**FOR MONTHLY TAX PERIOD – CALENDAR YEAR**

 2008 2009 2010 2011 2012

January $ 11.5 $ 11.7 $ 13.1 $ 13.2 $ 13.7

February 11.5 11.4 13.0 13.1 14.3

March 12.6 12.1 13.9 14.5 15.6

April 12.3 11.9 13.8 14.4 14.7

May 14.0 13.7 15.5 15.3 16.3

June 15.0 14.4 16.5 17.1 18.6

July 16.0 17.4 18.6 19.5 19.7

August 17.2 18.5 18.6 19.0 20.4

September 13.6 15.5 15.9 16.5 17.3

October 13.5 15.1 15.8 16.3 16.2

November 11.9 12.7 13.0 14.0 14.6

December 12.6 14.0 14.6 15.9 16.4

Total $ 161.7 $ 168.4 $ 182.3 $ 188.8 $ 197.8

% Change - 4.1 % 8.3 % 3.6 % 4.8 %

% of Total Taxes 79.6 % 80.8 % 80.2 % 79.8 % 80.0 %

The above data are the amount of estimated taxes collected by the New Hampshire Department of Revenue Administration (NHDRA) for the sales of all types of restaurants that are not part of a hotel or resort made during the month shown. The amounts are in millions of dollars. The amounts shown for the months prior to May 2007 are slightly revised estimates as NHDRA had underreported meals receipts for those months. Meals taxes are 100% of restaurant and of other food services tax collections reported by NHDRA. The tax rate changed from 8 % to 9 % in July 2009.

**ROOMS TAXES COLLECTED**

**FOR MONTHLY TAX PERIOD – CALENDAR YEAR**

 2008 2009 2010 2011 2012

January $ 2.6 $ 2.2 $ 2.5 $ 2.5 $ 2.9

February 2.9 2.6 3.0 3.1 3.2

March 2.4 2.0 2.4 2.6 2.5

April 2.0 1.7 2.1 2.4 2.3

May 2.6 2.3 2.8 2.9 3.1

June 4.1 3.7 4.1 4.3 4.9

July 5.8 5.9 6.7 7.4 7.4

August 6.5 6.7 7.0 7.3 7.8

September 3.8 4.3 4.5 4.8 5.1

October 4.1 4.2 4.6 5.0 4.7

November 2.0 2.1 2.4 2.7 2.6

December 2.5 2.5 2.8 2.9 3.0

Total $ 41.3 $ 40.2 $ 44.9 $ 47.9 $ 49.5

% Change - -2.7 % 11.7 % 6.7 % 3.3 %

% of Total Taxes 20.4 % 19.2 % 19.8 % 20.3 % 20.0 %

The above data are the amount of estimated taxes collected by the New Hampshire Department of Revenue Administration (NHDRA) for the sales of all types of lodging establishments and includes restaurants that are part of a hotel or resort made during the month shown. The amounts are in millions of dollars. Rooms taxes collected are 100% of rooms and of combination tax receipts reported by NHDRA. The tax rate changed from 8 % to 9 % starting in July 2009 and included campgrounds for July 2009 to June 2010.

**ESTIMATE OF ROOMS AND MEALS TAXES**

**PAID BY TRAVELERS FOR MONTHLY TAX PERIOD – CALENDAR YEAR**

 2008 2009 2010 2011 2012

January $ 7.3 $ 7.4 $ 8.3 $ 8.3 $ 8.9

February 7.6 7.4 8.7 8.9 9.8

March 8.1 7.6 8.9 9.6 10.4

April 7.4 7.1 8.6 9.4 9.3

May 9.8 9.4 10.9 10.7 11.7

June 12.2 11.5 13.2 13.9 15.7

July 14.8 15.6 17.6 19.0 19.3

August 16.8 17.4 18.0 18.4 20.4

September 10.6 12.2 12.8 13.4 14.7

October 10.8 11.9 12.9 13.4 13.1

November 7.1 7.3 7.9 8.9 9.5

December 8.5 9.2 9.9 11.0 11.8

Total $ 121.0 $ 124.0 $ 137.7 $ 144.9 $ 154.6

% Change - 2.5 % 11.0 % 5.2 % 6.7 %

% of Total Taxes 59.6 % 59.5 % 60.6 % 61.3 % 62.5 %

The above data are the amount of estimated taxes paid by tourists and business travelers during the month shown. The amounts are in millions of dollars. Vehicle rentals are not included. The amounts include traveler spending on rooms, meals and taxable other food services and are estimated by the Institute for New Hampshire Studies. During 2009, 99% of rooms and combination, 30 % of other food services and 53 % of meals were paid by travelers. Of this amount, 18% was paid by NH residents and businesses. The tax rate changed from 8 % to 9 % starting in July 2009 and included campgrounds for July 2009 to June 2010.

REVISED 03/04/13