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Zafar U. Ahmed

State University of New York College at Fredonia, null@fredonia.edu

Franklin B. Krohn

State University of New York College at Fredonia, null@fredonia.edu

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Abstract

Imposing a hotel tax in Chautauqua County, New York, which has natural attractions and the proximity of viable markets, might be highly likely to contribute significantly to the economic climate for the county. The authors examine the likely impact of hotel taxes, review hotel tax rates in cities across the country and in New York State, recommend revenue distribution, and propose a process by which hotel tax revenues can be equitably and efficiently disbursed

Keywords

Zafar U. Ahmed, Franklin B. Krohn, Marketing Dynamics of a Hotel Tax: The Case of Chautauqua County, New York, Matching funds, Chautauqua County Vacationlands Association (CCVA)

Marketing Dynamics of a Hotel Tax: The Case of Chautauqua County, New York

by
Zafar U. Ahmed
Assistant Professor of Marketing
and
Franklin B. Krohn
Professor of Marketing
Department of Business Administration
State University of New York College at Fredonia

Imposing a hotel tax in Chautauqua County, New York, which has natural attractions and the proximity of viable markets, might be highly likely to contribute significantly to the economic climate for the county. The authors examine the likely impact of hotel taxes, review hotel tax rates in cities across the country and in New York State, recommend revenue distribution, and propose a process by which hotel tax revenues can be equitably and efficiently disbursed.

The imposition of hotel taxes has met opposition every time they have been proposed since their initial introduction in New York and Pennsylvania in the late 1940s. Hotel and motel operators often oppose such taxes because they believe they are being singled out for collecting the tax. Other tourism entrepreneurs oppose the tax because they fear that the revenues raised will be employed for non-tourism projects as has occurred at many places. Still others appear to be fundamentally opposed to any sort of taxation as a potential impediment to business.

County administrators are increasingly expressing concerns about financing public services (infrastructure) widely used by tourists. These infrastructural facilities range from road maintenance, water, sewer systems, and public safety, to pollution control, etc. Though tourists pay some local taxes such as sales taxes directly, some others such as property taxes are paid on their behalf by tourism establishments. However, these taxes do not cover the construction and maintenance costs of the infrastructure to the extent used by tourists. Consequently, counties seem to be subsidizing the tourism industry.

This problem is more acute in counties where tourism facilitates the inflow of large numbers of tourists. One of the ways in which a county could recover this cost/subsidy is by imposing a hotel tax on accommodation establishments, which are generally used only by tourists. A hotel tax helps to resolve the problem in two ways. First, it enables a county to recover the infrastructural development and

maintenance costs from tourists to the extent used by them. Second, tourists pay to finance the marketing programs undertaken by both the private and public sectors to motivate them to consume the county's tourism products.

Politicians generally favor such a tax because it is capable of generating substantial revenue without inviting opposition from constituents. After all, hotel taxes are taxes on tourists that are unpaid by local citizens. Amidst such a scenario, proposed imposition of a hotel tax in a county often emerges as a highly charged and controversial issue.

It is unlikely that many county legislators would support an increase in property taxes or sales taxes for the sole use of the tourism industry. Not all county legislators favor funding the tourism industry from general tax revenues and view a proposed hotel tax as a means by which county government can save itself the annual allocation to tourism entities and transfer these costs to tourists directly. As suggested in so many other communities across the nation and the state, hotel taxes seem preferable to the imposition of other taxes. Such a controversial issue should generate much research on the process of how such taxes are introduced, challenged, resolved, and eventually passed into law. It is likely that the experience of the attempted legislative approval of a hotel tax in Chautauqua County, New York, may be of heuristic value to other communities contemplating a hotel tax.

Lodging Demand Determines Tax Impact

The economic impact of a hotel tax is largely determined by the nature of the elasticity of demand for lodging with respect to price at a destination. The tax burden would fall mainly on the owners of lodging establishments in case of elasticity of demand, whereas the tourists themselves bear the burden if the accommodation demand is inelastic. Sufficient evidence exists that the demand for lodging at a destination is inelastic with respect to price.²

Both conventional wisdom and past academic research have suggested that hotel taxes can be passed on to tourists with virtually no loss in room sales.³ However, one recent study contradicts this traditional view and has concluded that tourists are much more price-sensitive than previously believed.⁴ Thus, hotel and motel operators may lose when they cannot pass on the entire tax to tourists. Moreover, they may lose sales related to room services as well.⁵ However, the small negative impact that might be caused by the imposition of a hotel tax could be reversed by spending tax proceeds on developing the local tourism industry and services.⁶

Generally tourists maintain the same lifestyle while touring as they enjoy at home. The probability of substitution among the inputs in response to a tax on lodging is minimal. Hence, a small ad valorem hotel tax would theoretically have negligible impact on the lodging industry and would generate appreciable revenue. A similar conclusion was reached by Mak and Nishimura⁷ in which they

estimated the effects of a hotel tax on Hawaii's tourism industry.

The proceeds yielded by such hotel taxes are used to improve the tourism infrastructure and finance further tourism development without causing a financial burden on local taxpayers. Improved tourist facilities and attractions enhance the competitiveness of tourist areas by making them more attractive to tourists. An appreciable portion of the tax proceeds is used to improve and enhance the effectiveness of marketing programs. All these culminate in bringing more business to tourism establishments and consequently more tourist dollars to the area's economy. This external money, when injected into an area's economy, generates enormous economic activities through its multiplier effect and, consequently, everybody benefits from tourism: community, county government, tourism industry, etc.

Chautauqua County Provides Case Study

Chautauqua County is New York State's western-most county and home to the world-famous Chautauqua Institution. A lively tourism industry has developed around the institution, and around Lake Chautauqua during the summer months. Earlier attempts to expand the season beyond the two summer months have been incrementally successful and the benefits of tourism have not extended much beyond the traditional tourism enclaves of the county.

The tourism industry is represented by a private organization composed of tourism business owners called the Chautauqua County Vacationlands Association (CCVA), started over a quarter of a century ago. Since that time, the CCVA has grown considerably, received county funds for its administration, and maximized opportunities provided through the New York State Matching Funds Program. CCVA has often been recognized as one of the outstanding tourism-promotion groups in the state.

In 1985, the Jamestown Chamber of Commerce, representing one of the two major cities in the county, commissioned a study by the International Association of Convention and Visitor Bureaus to determine the viability of a convention center and a publicly funded organization to promote it. The results of that study strongly endorsed a hotel tax proposition to finance such endeavors. However, the report failed to consider market conditions, transportation limitations, competition, and the actual facilities Jamestown had to offer. Consequently, a county task force was formed, which engaged Davidson-Peterson Associates to conduct a more thorough analysis of the county's tourism potential. The Davidson-Peterson study concluded that significant expansion of the tourism industry was possible but would require public funding of at least \$500,000 the first year.⁸ As is often the result, the two studies languished for several years until CCVA spearheaded an effort to introduce a hotel tax proposal before the county legislature. The legislature responded positively, approving the proposal to be sent to the state legislature for enabling legislation. The New York State Legislature approved the proposal requiring only the approval of the county legislature

and county executive. Before considering imposing a hotel tax, a county commonly commissions a study to examine the dynamics of projected proceeds at different rates. The same has been the subject of a study conducted by County Planner John Luensman, whose tax proceeds estimates were computed using four variables:

- three different tax rates: 1 to 3 percent
- 50 and 75 percent occupancy rates for both single and double occupancies
- a weighted average room rent representing the total rooms identified along with their rates
- inclusion of all hotel and motel rooms as identified in Chautauqua County by its Department of Planning and Development⁹

The major conclusions of Luensman's study with respect to tax proceeds estimates are as follows:

Example 1: If there had been a hotel tax in 1988 (tax on all hotel and motel rooms at 1 percent), in the simplest estimates, revenues would have ranged between \$110,000 and \$213,000, depending on annual occupancy rates. This estimate may be altered to another range of yields by designating the relationship between single and double occupancy.

Occupancy		Estimated Revenue
Single	Double	
100%	0%	\$110,000-\$159,000
75	25	120,000 - 175,000
50	50	129,000 - 186,000

Example 2: If in 1988 there had been an occupancy tax on places of 26 rooms or more and only those open six months of the year or more with a tax rate of 2 percent, the range of revenues is estimated at between \$160,000 and \$310,000. The relationship between single and double occupancy can change the estimates as follows.

Occupancy		Estimated Revenue
Single	Double	
100%	0%	\$160,000-\$240,000
75	25	172,000 - 257,000
50	50	183,000 - 275,000

Example 3: If in 1988 there had been a 3 percent occupancy tax on establishments of 26 rooms or more, the revenue yield is estimated to range between \$279,000 and \$538,000. With considerations for single and double occupancy, the estimates take on the following form.

Occupancy		Estimated Revenue
Single	Double	
100%	0%	\$279,000-\$404,000
75	25	320,000 - 438,000
50	50	362,000 - 471,000

Examples 2 and 3 use the concept of places of 26 rooms or more. There are seven places with just over 26 rooms, with a total of 200. The owners may desire to drop below the tax room establishment size which could cause a downward revenue adjustment of \$38,000 to \$73,000 if all seven places went to 25 rooms.

In order to carry out any study on a hotel tax, the definition of a property becomes a major issue to forecast future tax proceeds. This problem was encountered by Luensman. Hence, in working up the projected estimates of rooms that may carry a hotel tax, the following facilities that rent space similar to hotel and motel rooms or units that may be included under some county authorizations have not been used in this estimate. At Chautauqua Institution, there are over a hundred additional establishments renting rooms, apartments, condos, and houses. In the county at large, there are now probably 400 rooms or units in fishing camps, condos, small cottage courts, and other titles used much as hotel/motel rooms and units.

Thus it is obvious from the above estimates that the hotel tax, if levied in Chautauqua County, could provide significant revenues. These additional revenues could be used for both tourism development and tourism marketing projects.

Luensman's study was not the only one projecting likely revenues from the proposed hotel tax. The CCVA prepared more optimistic projections of likely income based upon total lodging income of \$81,848,330 per year, considering a range from 40 to 100 percent occupancy, as follows:

40% Occupancy at 3%	\$ 982,179
50% Occupancy at 3%	1,227,724
60% Occupancy at 3%	1,473,269
80% Occupancy at 3%	1,964,359
100% Occupancy at 3%	2,445,450

The differences in projection between the Luensman study and CCVA can be attributed to the extent to which certain accommodations might be excluded from collection of the proposed tax. It is also likely that Luensman's figures are somewhat lower than what could reasonably be expected, while the CCVA figures are probably somewhat higher. Regardless of the discrepancy of the two projections, both are in agreement that considerable revenue can be generated by the imposition of a hotel tax in the county.

With the imposition of a hotel tax, tourism development and tourism marketing in the county will become self-funding. The more successful the developmental and marketing efforts are, the more

money will be generated for future endeavors. This is the likely pattern that counties having hotel taxes have experienced over the years.

Taxes Exist in Many U.S. Cities

Among the 44 cities surveyed across the United States (with New York State excluded), 41 cities had hotel taxes, which ranged from 1 to 11 percent (See Table 1).¹⁰

According to the New York State Comptroller's Office and the New York State Association of Convention and Visitors Bureaus, at least 16 counties and the cities of Niagara Falls and Saratoga have a hotel tax as of January, 1989 (See Table 2).¹¹ It should be noted that these counties and cities account for most of the tourism business in New York State.

Thus, it seems apparent that both nationally and state-wide, hotel taxes have grown in acceptability. No evidence could be found of a hotel tax once imposed being subsequently revoked. Face validity would suggest that the taxing authorities and the general public are satisfied with the way hotel taxes have worked.

Distribution of tax revenues is rarely a conflict-free situation. No single formula of distribution would be appropriate every year since uncontrollable events are likely to make certain expenditures more important some years than others. On the other hand, considering the purpose of the hotel tax, the county legislature should not be allowed to employ hotel tax revenues solely for tax relief or for normal operating expenditures. It is acknowledged that many projects designed to improve tourism will also improve the quality of life for residents, and caution must be exercised to insure that tourist generated taxes are properly employed.

Tax Revenues Require New Organizations, Tasks

With the projected increase in tax revenues likely to be produced by the proposed occupancy tax, a county must consider establishing a department of tourism to promote, administer, and facilitate tourism development.

For Chautauqua County, the department of tourism should eventually evolve from CCVA and be made the apex body of tourism planning, development, policy making, administration and marketing at the county level. In addition to assuming all the existing functions of CCVA, the proposed department of tourism should also strive to achieve industry status for the tourism sector in order to enable tourism corporations/firms to benefit from the county's industrial expansion and development programs and schemes.

Once the revenues of the hotel tax begin to be distributed, several important tasks should be undertaken by CCVA and county government. Imposition of a hotel tax should always be accompanied by the enactment of a county tourism policy which should set forth the goals and objectives of tourism development in the county. It should accord an industry status to the local tourism industry,

Table 1
Hotel Tax Rates in Selected Cities

Destination	Tax Rate %
1. Anchorage, AK	8.0
2. Atlanta, GA	3.0
3. Austin, TX	8.0
4. Biloxi, MS	3.0
5. Boston, MA	5.7
6. Cincinnati, OH	4.5
7. Des Moines, IA	5.0
8. Eau Claire, WI	4.0
9. Grand Forks, ND	2.0
10. Hartford, CT	none
11. Honolulu, HI	none
12. Hot Springs, AR	3.0
13. Indianapolis, IN	5.0
14. Juneau, AK	3.0
15. Kansas City, MO	3.5
16. Las Vegas, NV	7.0
17. Los Angeles, CA	10.0
18. Louisville, KY	4.0
19. Memphis, TN	5.0
20. Milwaukee, WI	6.0
21. Montgomery, AL	4.0
22. Nashville, TN	3.0
23. New Orleans, LA	11.0
24. Oklahoma City, OK	2.0
25. Orlando, FL	2.0
26. Phoenix, AZ	7.0
27. Pittsburgh, PA	9.0
28. Portland, OR	6.0
29. Reno, NV	7.0
30. Richmond, VA	2.0
31. Lake Tahoe, CA	2.0
32. San Francisco, CA	8.0
33. Sacramento, CA	10.0
34. Salt Lake City, UT	4.0
35. San Francisco, CA	9.75
36. San Diego, CA	6.0
37. Seattle, WA	5.0
38. Sioux Falls, SD	1.0
39. St. Paul, MN	3.0
40. Tucson, AZ	8.0
41. Vail, CO	8.1
42. Virginia Beach, VA	4.0
43. Washington, DC	Flat Rate, \$1/day
44. Wilmington, DE	none

Table 2
Hotel Tax Rates in New York State

Locality	Date Tax Imposed	Tax Rate %
Albany County	09/01/86	3
Broome County	01/01/78	1
Chemung County	01/01/89	2
Cortland County	12/01/87	3
Dutchess County	01/01/84	3
Erie County	08/26/83	3
(30 Rooms)	08/03/87	5
Jefferson County	06/01/88	3
Monroe County	07/01/86	3
City of New York	07/01/70	5
(Rate-\$40/Night)	07/01/86	5 + \$2.00
City of Niagara Falls	01/01/74	3
Oneida County	10/01/84	2
Onondaga County	09/01/83	3
Oswego County	12/01/88	3
Saratoga County	01/01/78	1
City of Saratoga	01/01/78	1
Schenectady County	09/01/85	3
Schuyler County	01/01/89	2
Steuben County	01/01/88	2
Tompkins County	10/01/86	2

making tourism establishments eligible for industrial incentives. This policy should be both legislated and comprehensive. A simple proclamation that the county will promote tourism will be insufficient. At a minimum, county agencies should be required, as a matter of public policy, to facilitate tourism and to give the county tourism interests full consideration in county decision-making. The decisions of county agencies and the legislature will have an enormous impact on the following:

- the rate of growth of the tourism sector
- the location of tourist facilities
- the quality of tourist services
- public attitudes toward and treatment of tourists
- the seasonality of tourist demand

Tourism is simply too important for Chautauqua County to be allowed to develop without planning and policy direction. A county tourism policy is important not only because it defines goals and responsibilities, but also because it serves as tangible proof that tourism is a county priority. It also recognizes the economic, social,

and cultural importance of tourism and mandates a public commitment to its well-being and orderly growth.

Disbursement of hotel tax proceeds is a difficult process. It is recommended that a tourism council be established, which would be composed of county legislative chairpersons from the following committees: agriculture and economic development, public works, environmental, and government affairs. The council should be chaired by the county executive and solicit proposed budgets from CCVA, the department of public Works (DPW), and the industrial development agency (IDA). After review, the council would send its recommendations to the finance committee for a final resolution to the legislature.

Although there is a discrepancy between Luensman's low estimate of \$639,000 (projected 1988 revenues if the tax had been imposed at 3 percent) and CCVA's projections of \$982,179 (40 percent occupancy rate at 3 percent) as likely to be yielded by a hotel tax, it is probable that legislative negotiation, as well as exemptions that already exclude certain categories of accommodations in the tax proposal, make conservative predictions more reliable. Assuming that the revenues to be produced would approximate \$592,000 in 1990 (presumably the first year of the total tax collection), \$718,000 in 1991, and \$771,000 in 1992, budgets are suggested in Table 3.

Table 3
Proposed Hotel Tax Action Plan Budget
(in \$ hundred thousands)

	1990	1991	1992
Operations and Marketing			
NYS Funds Match	110	110	120
Intra-County Co-op Adv.	125	125	130
Special Events/Festivals	25	50	50
Arts Promotion	25	50	55
Conventions/Visitors	25	50	55
Administration	64.5	68	71
Familiarization Program	10	25	25
Subtotal	384.5	478	506
Tourism Development			
Business Devel. Program	25	25	25
Natural Resource Program			
Trail Development	25	40	40
Public Access Devel.	100	100	100
Resource Enhancement	50	50	75
Beautification	5	15	15
Signage	2.5	10	10
Subtotal	207.5	240	265
Program Total	\$592	\$718	\$771

A brief description of the items in the proposed hotel tax plan budget follows:

- **NYS Funds Match:** These funds permit the county to maximize its involvement in the state matching funds program. Consequently, it enables the county to do double advertising.

- **Intra-County Cooperative Advertising:** Because of the lack of comprehensive funding, CCVA has been unable in the past to avail itself of New York State matching funds to advertise the county tourist areas in the state. In the past, the emphasis has necessarily been to involve specific businesses willing to share the cost of advertising outside the county. Attracting tourists to the county is only half of the goal; insuring their contentment and satisfaction is the other half. Effective communication to them about what is available in the county is essential to ensure that they have a positive experience and increase the likelihood of their return in the future.

- **Special Events and Festivals:** A special program should be established by CCVA to encourage local initiatives in tourism promotion. These local initiatives might be municipal festivals, non-profit group celebrations, and other events requiring advertising and promotion. CCVA might consider establishing challenge grants where they will match one dollar for every two raised by the requesting group.

- **Arts Promotion:** One of Chautauqua County's greatest assets is its vibrant potential for presentation of artistic endeavors such as quality craft shows, international puppet festivals, continuation of the Lucille Ball Festival, and an increase in the employment of artistic talent in the county. A cultural tourism development program would aid in bringing in tourists who would stay overnight.

- **Convention and Visitors:** CCVA should attempt to identify those convention groups that could be readily served in Chautauqua County. Head-to-head competition with big cities with large facilities would be unwise, but it is likely that a small but financially viable segment could be identified and targeted for promotion for conventions and conferences.

- **Familiarization Tour Program:** The proposed funds would be employed for hosting travel writers, tour operators, and travel agents, etc. who could influence others to view Chautauqua County tourism in a positive light.

- **Business Development Program:** It is anticipated that IDA would be able to expand its efforts to improve and expand tourism businesses with the additional funds proposed for this purpose.

- **Trail Development:** This category would provide funds for the development of hiking trails, snowmobile trails, ski trails, nature trails, railroad trails, and cooperative efforts such as The Seaway Trail and Concord Vintage Trail.

- **Public Access Development:** If Chautauqua County is to market itself as a vacationland, the scenic beauty must be readily accessible to tourists. Access to the major outdoor recreation and scenic sites in the county may require purchase of land as well as actual development costs. Hence, in a 10-year period, \$1 million will have been spent on permanently improving access not only for tourists, but for county residents as well.

- **Resource Enhancement:** Preservation and protection of the environment will likely be a prime consideration of the 1990s. Funds dedicated to enhancing, protecting, and preserving the county's natural attractions will ensure future quality of life for all. Careful employment of these funds should help to prevent overdevelopment, tasteless commercialization, overcrowding, and other misuse of nature's gifts.

- **Beautification:** At the present time, the main entries to Chautauqua County lack a welcoming appearance. These modest proposed funds could be used for plantings and for beautifying the major entrances to the county.

- **Signage:** Anyone who has ever traveled to an unknown destination knows how frustrating a lack of signage can be. Too often, the attitude seems to be "everybody knows where that is," despite the fact that "everyone" does not know. Making the tourism experience a pleasant and comfortable one requires improved signage throughout the county.

- **Administration:** The county has been funding CCVA at \$64,500 annually and it is essential that these administrative costs be accommodated within the budget. Small increases have been provided in the 1991 and 1992 budgets acknowledging inflationary pressures and probable expansion of the responsibilities of CCVA's present staff.

Such a procedure would ensure high-level attention to the budgets and activities of the three primary recipients of hotel tax proceeds (CCVA, DPW and IDA) and ensure that the funds raised through tourism would be properly spent on tourism promotion and development.

Communities contemplating hotel taxes should be aware that careful planning and foresight with respect to the disbursement of tax proceeds are necessary before the proposal to impose such a tax is drafted. The experience of Chautauqua County testifies to this.

Three committees of the Chautauqua County legislature (agriculture and economic development, personnel and governmental affairs, finance) and an ad hoc hotel tax committee revised the recommendations sufficiently to cause the CCVA, the prime sponsor for the legislation, to withdraw its support.¹² One change was that revenues would be deposited in the general fund with no assurances that the money raised would be used exclusively for tourism

purposes. A second change was that a proposed tourism council would not include representation from the tourism industry and would be composed solely of county officials. The third change, and possibly most threatening to CCVA, was that the proposed tourism council could "solicit and receive plan proposals and budget proposals from any recognized tourism agency, organization or other similar entities." If passed into law, the most experienced and representative group of the tourism industry in the county could be challenged by whoever or by whatever group might choose to do so.

Once CCVA withdrew its support for the hotel tax, the county legislative committees withdrew the proposal entirely. However, the county executive-elect has been quoted as saying that he would lead an effort to resurrect the hotel tax and consult those in the industry.

With better planning and more concerted public action, it is highly likely that the next attempt to implement the tax will be successful. Communities contemplating hotel taxes should be aware that minor wording changes can significantly affect whether a hotel tax genuinely benefits the tourism industry or whether political machinations designed to use tourism-raised revenues for non-tourism purposes will become part of the law. Conscientious tourism planners should proceed through the process with great care to ensure the successful implementation and proper use of hotel tax revenues.

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