

**National League of Cities
Government Finance Officers Association
International City/County Management Association
National Association of Counties
National Association of State Auditors, Comptrollers & Treasurers
United States Conference of Mayors**

January 27, 2010

Dear Senator:

The organizations listed above write to express our strong opposition to any preemption of state and local taxing authority over online travel companies (OTC), as part of a jobs creation initiative by the United States Senate Finance Committee or in any other legislative vehicle. While we support efforts to create jobs and put more Americans back to work, OTC sought "tax breaks and incentives" are nothing more than efforts to preempt state and local taxing authority.

The OTCs, such as Expedia, Travelocity, Orbitz, Priceline, and Hotels.com, contract with hotels to sell their rooms. For the rooms they sell, OTCs pay discounted rates to hotels. The OTCs then charge consumers a marked-up rate, including collecting hotel taxes based on the higher price. Some OTCs, however, do not pay to state and local governments the full amount of hotel taxes they collect, rather they pocket the differences between the amount consumers pay in taxes and what the OTC paid when they bought the room. To collect hotel taxes owed, local governments throughout the U.S. have filed lawsuits against OTCs, which now seek an end-run-around via Congressionally imposed preemption of local taxing authority.

State and local governments are not proposing a new tax on internet commerce. Well before the establishment of OTCs, hotel occupancy taxes have been collected. Hotel taxes are important funding sources for many local governments. The taxes are dedicated to funding tourism costs, such as hotel-to-convention center transportation, convention centers, visitor centers and historic restoration projects. Especially in these difficult economic times, education, fire, police and health care budgets also are affected when taxes are not paid.

In addition, hotel taxes do not decrease lawful profits of OTC. In fact, high demand has made the industry a leader in online commerce, booking more than \$50 billion in travel and accounting for over 40 percent of all online spending. Hotel taxes do not reduce online sales. Instead, they provide state and local governments with a reliable and necessary funding source.

January 27, 2010

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Again, we strongly oppose any legislation to preempt state and local taxing authority of OTCs.

Respectfully submitted,

National League of Cities, Lars Etzkorn (202) 626-3000

Government Finance Officers Association, Susan Gaffney (202) 393-8020 x209

International City/County Management Association, Elizabeth Kellar (202) 289-4262

National Association of Counties, Steve Traylor (202) 942-4254

National Association of State Auditors, Comptrollers & Treasurers,

Cornelia Chebinou (202) 624-5451

United States Conference of Mayors, Larry Jones (202) 293-7330



1201 New York Avenue, NW • #600 • Washington, DC 20005
Tel. 202-289-3120 • Fax 202-289-3186 • www.ahla.com

December 17, 2009

United States House of Representatives
Washington, DC 20515

Dear Representative:

We are writing to express our strong opposition to draft legislation (sometimes referred to as the "Internet Travel Tax Fairness Act") that would prevent state and local governments from collecting room taxes from third party intermediaries (TPIs) (e.g., Orbitz, Expedia, hotels.com, etc.) when hotel rooms are booked through such TPIs. If enacted, such legislation would place hotel companies at a competitive disadvantage with respect to marketing their own rooms and potentially subject hotel companies to massive tax increases as state and local government seek to replace the revenue lost as a result of the TPIs' tax exemption preference that would be codified by the legislation, further harming an already struggling hospitality industry.

By way of background, many cities, counties and states throughout the country believe that TPIs are not remitting the full amount of taxes due on rooms booked through them because TPIs calculate and remit taxes based on the wholesale rate they pay the hotel for the room, not on the same booking price the customer pays. While the amount charged online through both a hotel's website and a TPI is often the same and the TPI collect enough "taxes and fees" to remit taxes on the full booking price, they instead retain the incremental revenue from taxes they are not remitting as a "service fee." Consequently, state and local governments have sued TPIs to recover those taxes.

Courts have found that TPI's owe the cities of San Antonio, Texas and Columbus, Georgia additional taxes. Many other tax jurisdictions, including the State of Florida, have filed similar lawsuits. There are also many private class-action lawsuits which allege that TPIs misrepresented the taxes and fees they charged for rooms.

Now, evidently, the TPIs are turning to Congress to exempt them from having to pay any room taxes whatsoever. And if the TPIs are exempted from paying any taxes on rooms secured through them, tax jurisdictions will in all likelihood mandate that hotels make up the difference in the lost revenue and pay taxes on revenue they never received. Although hotels pay all the taxes they owe and have not had their actions questioned, they will be the ultimate victim of this legislation. As a result, many will go out of business and lay off thousands of employees throughout the country.

Moreover, the draft legislation would put hotel companies at an even further competitive disadvantage in marketing their own rooms over the Internet because, while the draft legislation exempts online TPIs from any room taxes, it specifically notes that hotel online booking engines are excluded from that tax-free exemption. The TPIs should not be allowed to manipulate the tax law to provide themselves a competitive advantage.

The current economic downturn has impacted the U.S. hospitality industry particularly hard. As an industry which employs tens of thousands of Americans, we strongly oppose the "Internet Travel Tax Fairness Act" which would specifically target the lodging industry to place it at a competitive disadvantage and which potentially would subject lodging properties throughout the United States to massive tax increases.

Please feel free to contact Shawn McBurney, Senior Vice President of Governmental Affairs at (202) 289-3123 if you have any questions.

Sincerely,



Joseph McInerney
President and Chief Executive Officer



Marlene Colucci
Executive Vice President for Public Policy

* * * *

AH&LA is a 100-year-old dual membership association of state and city partner lodging associations throughout the United States with some 11,000 property members nationwide, representing more than 1.4 million guest rooms and over 1.8 million employees in the United States. Annual travel-related wages and salaries are more than \$194 billion in the travel and tourism industry. AH&LA's membership ranges from the smallest independent properties to the largest convention hotels. Every hotel, motel and resort in our country is unique due to factors that include size, type, location, services offered, clientele, ownership, and status as an independent or chain affiliate. There is a high degree of franchising and independent ownership in our industry which generates the creation of small businesses and jobs throughout the country.

Online Hotel Booking Tax



ONLINE TRAVEL COMPANIES typically calculate State and local hotel occupancy taxes based on the wholesale cost that they pay to a hotel for a room rather than the retail price they receive from the customer for the room. This practice results in lower taxes collected by State and local jurisdictions for rooms booked through an online travel company, rather than directly with a hotel, because the tax calculation is based on the lower wholesale amount.

Many jurisdictions have become aware of this strategy and have filed lawsuits against some of the online travel companies for what they contend are unpaid tax revenues. In response, these companies are seeking legislation that would protect this practice by making it a legitimate tax exemption through a federal preemption of state and local authority.

Background

Many hotels contract with online travel companies in order to increase their occupancies. These companies include Expedia, Orbitz, Travelocity and others, and are referred to as "third party intermediaries" (TPIs) in the example below.

In some cases, a hotel enters a contract with a TPI to provide rooms to the TPI at a discounted rate (the "wholesale cost"). The TPI then posts the rooms for sale at a higher rate to consumers. This is referred to as the "wholesale model." In other cases, a contract between a hotel and a TPI may follow the "commission model" (described below), which is similar to the model used by traditional travel agencies.

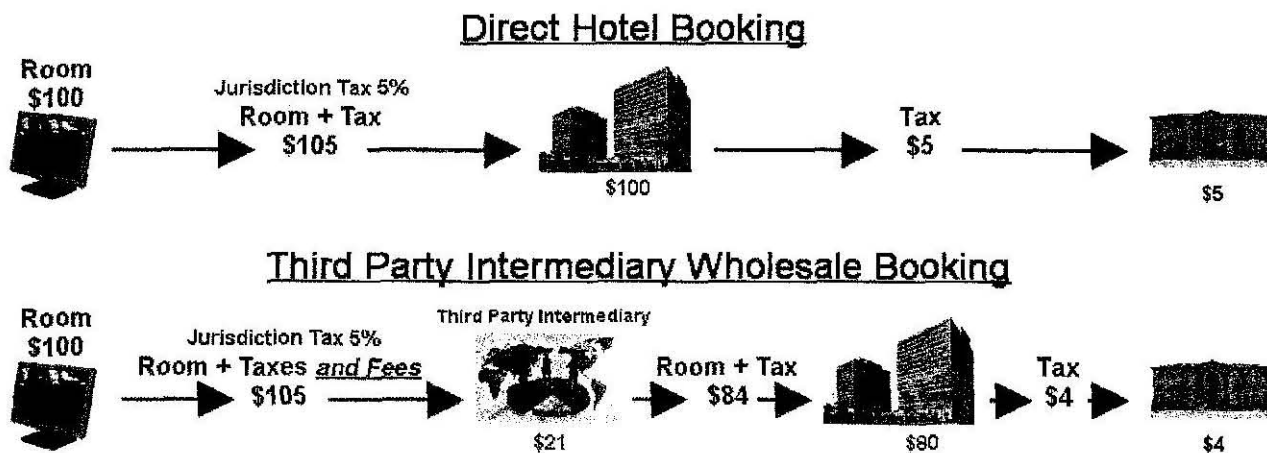
When using the wholesale model, a TPI advertises a room to consumers at a rate higher than its wholesale cost and includes unspecified taxes and fees in its final price. This is the center of the dispute.

For illustrative purposes, assume the TPI offers a room at a advertised rate of \$100 and the TPI remits \$80 to the hotel (the contracted wholesale cost), retaining \$20 as part of its service fee.

Direct Hotel Booking, Current Scenario. If a guest books a room directly through a hotel, the tax reflects the jurisdiction's rate where the hotel is located. For example, assume John Q. Public books a room in Anytown, USA online through a hotel's own website. The room rate is \$100 and Anytown, USA levies a 5% occupancy tax on rooms, so the amount charged Mr. Public is \$105. The hotel then remits the **\$5 occupancy tax** to Anytown.

Third Party Intermediary Wholesale Model, Current Scenario. If John Q. Public instead books the room through a TPI, he is charged **the same \$105 amount** that he would have paid had he booked the room directly through the hotel's own website. This amount covers the room charge plus the TPI's "taxes and fees."

However, instead of remitting \$5 in hotel occupancy taxes, the TPI calculates the occupancy tax based on what it owes the hotel rather than the advertised cost to the consumer. Thus, when a consumer pays \$105 for the room through a TPI, the TPI remits \$84 to the hotel (\$80 for the cost of the room and \$4 for the occupancy taxes). The TPI retains the remaining \$21 from the transaction.



Third Party Intermediary Commission Model, Current Scenario. Under the commission model, the guest pays the retail room rate to the hotel, and the hotel pays a commission for bookings secured by TPIs. Currently, the tax is calculated on the room rate and leads to the same taxes paid as rooms sold directly by hotels. In the above example, the hotel would receive a total of \$105, and remit \$5 to the taxing authority and pay \$20 to the TPI.

In each example, the hotel provides to the taxing jurisdiction the taxes paid by the TPI to the hotel. In the wholesale model example above, the hotel passes through to the jurisdiction the \$4 paid by the TPI—as opposed to the \$5 the hotel would remit if the room was booked directly through its own website (or through a TPI in a “commission model” transaction). The TPIs consider the resulting difference between the calculations based on the final price charged to the consumer and the wholesale cost of the room (i.e., the \$1 difference in the wholesale model example above) as part of their “service fee.” As discussed below, legislation that the TPIs are seeking would mandate their calculation of hotel occupancy taxes under the wholesale model by federal statute, and would alter the tax collected under the commission model to conform to this calculation.

Local tax authorities become involved

Many jurisdictions throughout the country have initiated lawsuits against the online travel companies because of this practice. The City of Columbus, Georgia recently won a suit against Expedia, in which the court found that Expedia should pay taxes to the city based on the advertised room rate, not the lower wholesale cost. Litigation initiated by the City of San Antonio, Texas had a similar outcome.

Subsequent to the Columbus, Georgia decision, Expedia, Orbitz, Travelocity, hotels.com, (and possibly others) delisted hotels in Columbus. When an Internet search through these Websites is performed for Columbus, results instead are provided for Phenix City, Alabama, and other jurisdictions. This delisting also has occurred in other jurisdictions.

In addition to litigation initiated by local and state tax authorities, many private consumer protection lawsuits have been filed against some online travel companies contending that consumers who booked rooms through these companies using the wholesale model were misled on charges (the amounts labeled as “taxes and fees”).

PROPOSED LEGISLATION TO CREATE A NEW SCENARIO

Some online travel companies are pressing for Federal preemption legislation that would prevent taxing authorities' ability to collect taxes from these companies. The legislation would not only exempt online travel companies from remitting as tax the purported “service fee” (i.e., the \$1 in the above example), but may also exempt the payment of any occupancy tax on rooms booked through online travel companies.

Online travel companies contend that this legislation would prevent thousands of different jurisdictions from imposing different taxes on this type of wholesale hotel booking and limit that taxing authority to the 50 States. Yet, hotels would still be required to remit taxes to all taxing jurisdictions—over 7,000 in the United States.

Hotels Banned

In addition to placing hotels in jeopardy of massive tax increases as states and localities seek to make up for lost revenue, the legislation specifically bans hotel Internet booking from equal tax treatment under the law. While the legislation creates a special tax category for TPIs, hotels and hotel companies would be prevented from the tax category and would be placed at a competitive disadvantage in booking their own rooms.

Legislation that discriminates against hotels by exempting online travel companies from paying occupancy taxes will place hotel companies at a competitive disadvantage with respect to marketing their own rooms and potentially subject hotels to massive tax increases as State and local governments seek to replace the lost revenue. Although hotels pay all the taxes they owe and have not had their actions questioned, they will be the ultimate victims of this legislation.

Contact: Shawn McBurney
Senior Vice President of Governmental Affairs
smcburney@ahla.com
(202) 289-3123

(Updated January 15, 2010)

Summary of Hotel Occupancy Tax Litigation

The following is a summary of hotel occupancy tax lawsuits where decisions have been rendered on the ultimate issue of whether the online travel companies' margins and service fees are subject to those taxes.

- Of the ten courts which have issued decisions on the merits, the online travel companies have prevailed in nine of them.
- The online travel companies remain very confident that they are on the right side of the law -- their position has been affirmed by both of the two United States Courts of Appeal who have been presented with the issue, as well as by five United States District Courts and three state courts.

Federal Court Decisions

United States Court of Appeals for the Fourth Circuit—in the lawsuit brought by ***Pitt County, North Carolina***, the Fourth Circuit affirmed the District Court's dismissal of the lawsuit, finding that the online travel companies are not "operators" or "similar type businesses" and, therefore, not subject to the local hotel occupancy tax ordinance.

United States Court of Appeals for the Sixth Circuit—in the lawsuit brought by ***Louisville, Kentucky***, the Sixth Circuit affirmed the District Court's dismissal of the lawsuit, agreeing that the online travel companies are not hotels or "like or similar accommodations businesses" and, therefore, not subject to Louisville's hotel occupancy tax ordinance.

United States District Court for the Northern District of Ohio—in the lawsuit brought by more than ***ten Ohio cities*** and counties, including Columbus and Findlay, Ohio, the District Court found that the online travel companies are not subject to the local hotel occupancy tax ordinances because they are not "vendors" under the ordinances.

United States District Court for the Eastern District of Texas—in the lawsuit filed by ***Orange, Texas***, the District Court dismissed the lawsuit, finding that the online travel companies are not subject to the local hotel occupancy tax ordinance because the tax only applies to amounts "paid to hotels" and the online travel companies are not hotels and the amounts the online travel companies retain for their services are not paid to hotels.

United States District Court for the District of New Mexico—in the statewide New Mexico class action filed by ***Gallup, New Mexico***, the District Court denied the class's motion for summary judgment, concluding that the online travel companies are not "vendors" and the tax only applies to amounts "paid to vendors."

State Court Decisions

California Superior Court—in the lawsuit brought by the *City of Anaheim*, the court concluded that the online travel companies are not subject to Anaheim's hotel occupancy tax ordinance because the online travel companies do not operate hotels and the amounts they retain for their services are not rent. All of the California actions have been assigned to this judge.

Texas District Court—in the lawsuit brought by the *City of Houston*, the court granted the online travel companies' motion for summary judgment, dismissing the city's lawsuit with prejudice.

Kentucky Circuit Court—in the lawsuit brought by the *City of Bowling Green, Kentucky*, the court dismissed the lawsuit, finding that the online travel companies are not hotels or "like or similar accommodations businesses" and, therefore, not subject to the local hotel occupancy tax ordinance.

Alabama Circuit Court—in the lawsuit brought by the *City of Birmingham, Alabama* and eight other Alabama cities, the court denied the online travel companies' motion to dismiss, but stated that it has "preliminarily concluded that the lodging tax does not apply to the fee the defendants charge for their on-line service."

Georgia Superior Court—in the lawsuit brought by the *City of Columbus, Georgia*, the court entered an injunction requiring Expedia and Hotels.com to collect and remit hotel occupancy taxes on *future* transactions based upon a theory that Expedia and Hotels.com had contractually agreed to do so with the local hotels. The court's decision was based upon a strained reading of language in less than a handful of hotel contracts. Prior to the injunction hearing, both Expedia and Hotels.com stopped doing business in Columbus, Georgia. The Georgia Supreme Court affirmed the injunction without reaching the issue of whether the online travel companies are "operators" under Columbus's local hotel occupancy tax ordinance.

United States District Court for the Western District of Texas—in the lawsuit brought by the *City of San Antonio* on behalf of 170+ Texas municipalities, a jury found that the online travel companies "control hotels." There is yet to be a final judgment entered in the case as the District Court must still determine whether the amounts that the online travel companies retain for those services are subject to the local hotel occupancy taxes, even if the online travel companies "control hotels," a finding that was contrary to the testimony of every major hotel chain. Approximately 120 of these municipalities have ordinances similar to Houston and Orange, Texas's ordinances that only require tax be collected and remitted on amounts "paid to hotels." As noted above, the online travel companies won that issue in both Houston and Orange, Texas.

Administrative Procedures

Philadelphia Tax Review Board—the *City of Philadelphia* audited and assessed Expedia for hotel occupancy taxes. Expedia appealed that assessment to the Philadelphia Tax Review Board who concluded that Expedia is not an “operator” under the ordinance and, therefore, is not subject to Philadelphia’s hotel occupancy tax.

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Mar 16, 2010

Why you won't find a hotel room in Columbus, Ga., on Expedia, Travelocity or Orbitz

09:17 AM

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Did you know the city that's home to a major military base and an insurance giant has been wiped off the Internet hotel map?

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Columbus, Ga., home to Aflac Insurance and the Army's Fort Benning, has vanished from the cities listed on Expedia, Orbitz and Travelocity because of a brewing dispute over hotel taxes. If you search for hotels in Columbus, you'll instead receive listings across the border in Phenix City, Ala., even though Columbus has dozens of hotels including a Marriott, a Homewood Suites and Holiday Inn.

So what gives?

Columbus is the biggest - and oldest - example yet of what could go wrong when a municipality challenges online travel agencies about the amount of hotel occupancy taxes owed.

Similar disputes are brewing across the USA in cities including South San Francisco, San Antonio and even New York City, and about 50 municipalities have filed lawsuits to recoup taxes they believe they're owed.

The escalating legal bills, meanwhile, are so threatening to the online travel agencies that they've gone to Congress to try to get a legislative fix. And their aggressive lobbying is now sparking outrage from the hotel industry lobby, which claims that their proposals would give them a competitive advantage over bricks-and-mortar hotels.

Confused? It's hard not to be.

Here's a brief background: The disputes in question center around how occupancy taxes are calculated and paid by the online agencies compared to hotel companies. For instance, if a consumer pays \$100 for a room on, say, Marriott.com or Hilton.com, and the city's occupancy tax rate is 10%, then the consumer pays \$110 and the city collects \$10. But if a consumer books the same room on an online site that paid just \$80 for that same hotel room, the consumer still pays \$110 but the city collects \$8 in taxes. And now, cash-strapped municipalities more than ever want to collect the remaining \$2 gap to help offset their tax revenue shortfalls.

For more details into what's suddenly become issue No. 1 for the hotel industry lobby, read the piece the [National Journal](#) piece and [Hotel Interactive's Glenn Haussman's](#) piece. (He and I were among the reporters who attended the American Hotel & Lodging Association's annual legislative conference yesterday, where hotel industry CEOs and lobbyists repeatedly mentioned the issue.)

But while the two parties spend millions on lobbying efforts, local governments like Columbus hang in the middle.

"Now, when people pull up a room for Columbus, it directs people to other cities and the sites are showing it as if they are booking a room in Columbus," Columbus City Manager Isaiah Hugley told the National Journal for its February article (subscription required) headlined, "No room at the inn for online travel." He described the move as punitive.

The online agencies say there's nothing punitive about it.

Speaking for Orbitz, Brian Hoyt said that pre-Internet era occupancy tax laws "do not apply to our fees we receive for helping to facilitate a hotel booking. We charge a service fee, not rent, and that fee is not bound by local occupancy tax laws."

Orbitz also pulled out of Lawrence County, Pa., due to a similar dispute, he said. The company decided that doing business in those two jurisdictions had become too risky to continue. "The local government's decision to try and make us a local taxpayer outweighed the return on investment in servicing these communities," he said.

If local municipalities can't get the online agencies to pay what they claim they deserve, then Marriott lobbyist Melissa Froehlich told the audience at yesterday's summit yesterday said she expects that the cities might seek new ways to tax hotels based in their own communities.

"The concern is is that it truly shifts the burden from the online companies to the hotels" to make up the tax gap, she told the audience of hotel operators, owners, lobbyists and chain executives. "We're the bricks and mortar, we're in the jurisdiction."

Speaking to the same audience was Steve Trailer, lobbyist for the National Association for Counties, said that other powerful government-related lobby groups are now working with the hotel lobby to defeat the internet agencies' attempts to get a legislative fix because it would pre-empt the taxing authority of state and local governments. The coalition includes the National League of Cities and the National Governors' Association.

The groups "are totally against this idea - and to get all those local groups and government groups to agree on an issue is very big, especially the governors," he said. "They see eye to eye on this issue."

Readers: Comments?

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techwriter8 (0 friends, [send message](#)) wrote: 3/17/2010 4:42:17 PM

between_the_lines, As I stated in a previous post on the topic, my issue is with the websites collecting fees from the guests and not returning those fees to the municipalities. Using the example figures from the story, the website sells the room to the guest for \$100 and adds \$10, as the occupancy tax for that city is 10%. However, since the website only paid \$80 for the room, they remit \$8 to the city for the room tax. It seems to me that they are collecting \$10 from the guest for the room tax, but holding back \$2 of that from the city. That's fraudulent. They are collecting \$10 in room tax, so they are collecting \$10 in the name of the city essentially.

The Hotel Booking Alliance

January 4, 2010

U.S. Senate Max Baucus
511 Hart Senate Office Building
Washington, D.C. 20510
(202) 224-9412 (Fax)

U.S. Senate Chuck Grassley
135 Hart Senate Office Building
Washington, DC 20510
(202) 224-6020 (Fax)

Dear Senators Baucus and Grassley:

The undersigned hotel and lodging companies are writing to urge passage of the *Internet Travel Tax Fairness Act (ITTFA)*. By establishing a fair and simple national standard for travel booking services, ITTFA will expand the tourism pie, creating jobs and critical economic growth.

The online travel industry is major source of tourism promotion in the United States. As our partners, online travel companies (OTCs) like Expedia, Orbitz, Priceline and Travelocity help us put heads in our hotel beds and often make the difference between profit and loss. OTCs market U.S. destinations across the globe, promoting our properties in dozens of languages to tens of millions of consumers inside and outside the United States.

By growing tourism, OTCs enable us drive more tax revenue than would have otherwise gone to support tourism and local services. In 2008, online travel bookings resulted in the collection of \$4.7 billion in Federal, state and local taxes.

ITTFA is a common-sense approach that will help nurture and grow the U.S. tourism market. We stand ready to work with you to pass this critical legislation and thank you for your consideration.

Sincerely,

Meg O'Leary
Director of Sales & Marketing
Big Sky Resort, Big Sky, MT

Jessica Tripp
Front Office Manager
C'Mon Inn, Missoula, MT

Clint Fowler
General Manager
Three Bear Lodge, West Yellowstone, MT

Rachael Hubbeling
Revenue Manager
Gateway Hotel & Conference Center, Amcs, IA

Dennis Burkholder
General Manager
University Place Hotel, Portland, OR

Shannon Johnson
General Manager
The Plaza Inn & Suites of Ashland, Ashland, OR

Mukesh Patel
Owner
The Courtesy Inn, Eugene, OR

Dan Balek
General Manager
Campus Inn, Eugene, OR

Eli LaFranchi
Manager
Sugarloaf Mountain Hotel, Bend, OR

Jerry Iverson
Reservations & Revenue Manager
Seventh Mountain Resort, Bend, OR

Tony Garibian
Owner
Coast Anabelle, Burbank, CA
Safari Inn, Burbank, CA

Troy Pade
General Manager
Hotel Shangri-La, Santa Monica, CA

Kevin McCarthy
General Manager
Beach House, Hermosa Beach, CA

Jeff Zarrinamm
Owner
Ramda Hollywood near Universal Studios, Los Angeles, CA

Dagmar Noc
Director of Revenue Management
Hollywood Roosevelt, Los Angeles, CA
Thompson Beverly Hills, Beverly Hills, CA

Richard Ham
Owner
La Casa del Camino, Laguna Beach and Anaheim, CA
Menage, Laguna Beach and Anaheim, CA
Laguna Beach Inn, Anaheim, CA

Michael Draz
Owner
Dana Point Harbor Inn, Dana Point, CA

Tom Law
General Manager
Caliente Tropics Resort, Palm Springs, CA

John Ulrich
General Manager
7 Springs, Palm Springs, CA

Larry Meifu
General Manager
Cortona Inn, Anaheim, CA

Paul Sanford
General Manager
Anabella, Anaheim, CA

Lee Hufford
General Manager
The Opal San Francisco, San Francisco, CA

Richard Camacho
Revenue Manager
Morgan Run, Rancho Santa Fe, CA

Lauri Gurley
Sales Manager
Tahoe Seasons Resort, South Lake Tahoe, CA

Mai Dalton
Resort Sales & Events Manager
Camp Richardson Resort & Marina, South Lake Tahoe, CA

Sue Frazine
General Manager
Royal Valhalla on the Lake, South Lake Tahoe, CA

Sam Sahrai
VP, Business Development
Good Nite Inn, Buena Park Orange County, Buena Park, CA
Good Nite Inn, Calabasas Malibu, Calabasas, CA
Good Nite Inn, Camarillo Santa Barbara, Camarillo, CA
Good Nite Inn, Fremont San Jose, Fremont, CA
Good Nite Inn, Redwood City San Francisco, Redwood City, CA
Good Nite Inn, Rohnert Park Sonoma County, Rohnert Park, CA

Cynthia De La O
Revenue Manager
Good Nite Inn, Redlands San Bernardino, Redlands, CA
Good Nite Inn, Sacramento, Sacramento, CA
Good Nite Inn, Salinas Monterey, Salinas, CA
Good Nite Inn, San Diego South Bay, Chula Vista, CA
Good Nite Inn, San Diego Sea World, San Diego, CA
Good Nite Inn, Sylmar Los Angeles, Sylmar, CA

Christen Goldie
Revenue Manager
Apple Farm Inn, San Luis Obispo, CA

Jason Cabral
Director of Operations
Penta Hospitality, LLC, San Jose, CA

Joe Jacobsmeyer
Director of Revenue Management
Hotel Shattuck Plaza, Berkeley, CA

Kenn Westman
Vice President
Room Results, Inc, Dallas, TX

Kristin Mompho
Director of Sales & Marketing
Hotel Lawrence, Dallas, TX

Ken Newman
Regional Revenue Manager
Extended Stay Hotels, North Texas

Rene Rubio
Director
Camino Rcal El Paso, El Paso, TX

Nancy E. Day
General Manager
Trinity Inn & Suites, Fort Worth, TX

Doug Gamble
Hotel Consultant
Q Hotel and Spa, Kansas City, MO

Lisa Tiernan
Director of Sales & Marketing
XV Beacon Hotel, Boston, MA

Carlos Marquez
Corporate Director of Sales & Marketing
Mutiny Hotel, Miami, FL
Ocean Pointe Suites, Key Lago, FL
Sailport Waterfront Suites (Tampa), Tampa, FL
Sunset Vistas Beachfront, Treasure Island, FL
Airport Regency Hotel, Miami, FL

Ros Gottuso
General Manager
Prime Claremont Hotel, Miami, FL
Prime LaFlora Hotel, Miami, FL
Prime Impala Hotel, Miami, FL

Brenda Solano
Director of Sales & Marketing
Airport Regency Hotel, Miami, FL

Nelson Gracia
Corporate Regional Revenue Manager
The Strand, Miami, FL
The Wave, Miami, FL
The Betsy, Miami, FL
Hotel St. Augustine, Miami, FL

Humberto Soriano
Revenue Manager
Sagamore Hotel, Miami, FL

Eduardo Almeida
Director of Sales & Marketing
Ocean Surf, Miami, FL
River Park Hotel & Suites, Miami, FL
Venezia Hotel, Miami, FL
Best Miami Hotel, Miami, FL
Hawaii Hotel, Miami, FL
Airways Inn & Suites, Miami, FL
Atlantic Beach Hotel, Miami, FL
Holidays Golden Glades, Miami, FL
Greenview Hotel, Miami, FL
Hotel Roma, Miami, FL

Yamila Ismail
Director of Revenue
Best Western Atlantic, Miami, FL
Four Points Sheraton, Miami, FL
Holiday Inn Oceanfront, Miami, FL
Days Inn South Beach, Miami, FL
Days Inn Oceanside, Miami, FL
Hotel Indigo South Beach, Miami, FL

Rick Pujals
Revenue Management
Richmond Hotel, Miami, FL
President Hotel, Miami, FL
Penguin Hotel, Miami, FL
Ocean Reef Hotel, Miami, FL
Dana Boot
Director of Sales
Lake Eve Resort, Orlando, FL

Jeff Chase
Magical Memories
Director of Sales, Orlando, FL

Brandi Durling
Summer Bay Resort
Director of Sales, Kissimmee, FL

Kellic Bauer
Director of Revenue
Royal Plaza, Orlando, FL

Frank Butterworth
Internet Marketing Manager
Celebration Suites @ Old Town, Kissimmee, FL

Debbie Norris
Director of Sales
Orlando Monumental, Orlando, FL
Monumental MovieLand

Sara Honahan
Director of Revenue
Orlando Vista Hotel, Orlando, FL

Gustavo J. Irazoqui
Vice President
Econolodge International Dr, Orlando, FL
Howard Johnson Inn Maingate East, Kissimmee, FL
Rodeway Inn Maingate, Kissimmee, FL

Bob Rivera
Owner
Global Vacations, Kissimmee, FL

Rafaela Ortiz
Oak Plantation
Resort Sales Manager, Kissimmee, FL
The Inn at Oak Plantation, Kissimmee, FL

Christine Cureton
Director of Sales
Oak Plantation, Kissimmee, FL
The Inn at Oak Plantation, Kissimmee, FL

Mike Rezmer
Director of E commerce
Regal Sun, Orlando, FL

James Myers
General Manager
Galleria Palms, Kissimmee, FL

Jeff Chase
Director of Sales
Florida Magic Vacations, Kissimmee, FL

Dottie Arnold
General Manager
Polynesian Isles Resort, Kissimmee, FL

Scott Kieman
Owner
Rent a Kingdom, Kissimmee, FL

Jeff Woerz
Owner
Rent a Kingdom, Kissimmee, FL

James Shakes
General Manager
Rent a Kingdom, Kissimmee, FL

Keith Green
General Manager
Best Western JTB, Jacksonville, FL

Frank Ashadi
Owner
Budget Inn, Jacksonville, FL
Quality Inn Historic District, Jacksonville, FL

Dawn Marsh
Director of Revenue
One Ocean Resort, Atlantic Beach, FL

Vicki Smith
Director of Sales
Summer Beach Resort, St. Augustine, FL

AJ Ruff
Director of Sales
Best Western JTB, Jacksonville, FL

Brian Smith
Director of Revenue
Celebration Hotel, Orlando, FL

Aline Phillips
General Manager
Windsor Hills, Orlando, FL

Alpesh N. Khushal
Owner
Masters Inn, Kissimmee, FL

Anil Patel
Owner
Baymeadows Inn & Suites, Jacksonville, FL

Anne Bush
Director of Revenue
Enclave Suites, Orlando, FL

Anshu Jain
Owner
Days Inn Universal Maingate, Orlando, FL

Fred Keen
General Manager
Legacy Grand, Kissimmee, FL
Baymont Kissimmee, Kissimmee, FL

Joane Foster
General Manager
Westgate Inn, Kissimmee, FL

Brian Wong
General Manager
Suites at Old Town, Kissimmee, FL

Chad Buchanan
Director of Sales
Legacy Grand, Kissimmee, FL

Tracy Buchanan
Director of Revenue
Legacy Grand, Kissimmee, FL

Charles Bido
Director of Revenue
Celebrity Resorts, Orlando, FL

Chris Mott
General Manager
LaQuinta Jax Airport, Jacksonville, FL

Connie Rickenbrode
Sales Manager
Ponte Vedra Inn & Club, Amelia Island, FL

Basil Maher
General Manager
Beachtree Villas, Kissimmee, FL

Dale Funk
Owner
Beachtree Villas, Kissimmee, FL

Dana Martina
Director of Sales
Florida hotel and Conference Center, Orlando, FL

Fred Zaquoia
Director of Sales
Advantage Vacation Homes, Kissimmee, FL

Landon Miller
General Manager
Alhambra Inn & Suites, St. Augustine, FL

Bipin Parekh
Owner
Ambassador Inn, Kissimmee, FL

Janareth Sakov
General Manager
Amelia Hotel and Suites, Jacksonville, FL

Sheila Baker
Director of Sales
ABVI, Kissimmee, FL

Misty Howsheltzer
Sales Manager
Avenida Inn & Suites, St. Augustine, FL

Frank DaCosta
Director of Revenue
Destiny Palms, Kissimmee, FL
Baymont Fla Mall, Orlando, FL
Wingate Fl Mall, Orlando, FL

Shannon Lake
General Manager
Beachers Lodge, St. Augustine, FL

Sevdalena Nedelcheva
General Manager
Casa Del Mar, St. Augustine, FL

Nancy Gordon
Owner
Casablanca Bed & Breakfast, St. Augustine, FL

Lilly Alvares
Sales Manager
Champions World Resort, Kissimmee, FL

Eric Jones
General Manager
Classic Families Rentals, Kissimmee, FL

Jimmy Williams
General Manager
Conch House, Jacksonville, FL

Jay Patel
Owner
Country Inn & Suites, Jacksonville, FL

Doug Battrow
Co-Owner
Destiny Palms, Kissimmee, FL

Eddie Cooper
General Manager
The EO Inn, Orlando, FL

Sybil Saiz
Sales Manager
The EO Inn, Orlando, FL

Marianne Sutton
General Manager
Executive Inn, Kissimmee, FL

Angie Wilkes
Sales Manager
Families First, Kissimmee, FL

Joanne Miller
General Manager
Fiesta Ocean, St. Augustine, FL

Ncal Jackson
General Manager
Florida Choice, Kissimmee, FL

Lloyd Hart
Owner
Rent A Villa, Kissimmee, FL

Veronica Rodriguez
Director of Sales
Rent A Villa, Kissimmee, FL

Terry Teaman
Owner
Terry's Vacation Villas, Kissimmee, FL

Jason Teaman
General Manager
Terry's Vacation Villas, Kissimmee, FL

Becky Halloway
Director of Sales
Terry's Vacation Villas, Kissimmee, FL

Vanessa Sorreno
Director of sales
American Vacation Homes, Kissimmee, FL

Vanessa Rodriguez
Director of Sales
America's Best Value Inn, Yulee, FL

Virginia Whetstone
Director of Sales
Bayfront Inn, Jacksonville, FL

Sara Uselman
General Manager
Best Western Oceanfront, Jacksonville, FL

Jamie Mullens
Director of Sales
Best Western Oceanfront, Jacksonville, FL

Nitash Patel
Owner
Best Western Oceanfront, Jacksonville, FL

Carole Forner
General Manager
Best Western Southside, Jacksonville, FL

Malerie Myers
Director of Sales
Best Western Southside, Jacksonville, FL

Jeff Valone
General Manager
Best Western Spanish Inn, St. Augustine, FL

Don Hansen
General Manager
Comfort Inn Oceanfront, St. Augustine, FL

Robert Greenburg
Director of Sales
Comfort Inn Oceanfront, St. Augustine, FL

Paresh Patel
Owner
Comfort Orange Park, Orange Park, FL

Julie Jenson
Resort Sales Manager
Cypress Palms, Kissimmee, FL

Alicia Wilder
General Manager
Edgewater Inn, Ocala, FL

Mike Rind
General Manager
Hampton Inn Jacksonville, Jacksonville, FL

John Shreve
Director of Sales
Quality Suites - Royale Parc Suites, Kissimmee, FL

Mitch Berman
Revenue Manager
Floridays Orlando Resort, Orlando, FL

Lisa Cropley
Revenue Manager
Nickelodeon Family Suites, Orlando, FL

Debbie George
Director of Sales
Caribe Royale, Orlando, FL

Tania McCall
Regional Revenue Manager
Lake Buena Vista Resort Village, Orlando, FL

Jennifer Oliver
Revenue Manager
The Peabody Orlando, Orlando, FL

Maurice Arbelaez
Director of Sales
Vista Cay, Orlando, FL

Claudia Rojas
Sales Manager
Parc Corniche Condominium Suites, Orlando, FL

Mike Howe
Hotel Manager
Fort Marcy Hotel, Santa Fe, NM

Ken Quina
Resort Manager
Old Santa Fe Inn, Santa Fe, NM

Starla Gomez
Resort Manager
Hotel Santa Fe, Santa Fe, NM
Hotel Hacienda at Hotel Santa fe, Santa Fe, NM

Suzanne Brown
Director of Sales & Marketing
Las Palomas, Santa Fe, NM

Desiree Greenburg
Reservation Manager
Inn on the Paseo, Santa Fe, NM

Tapas Bhakta
General Manager/Owner
Luxury Inn, Santa Fe, NM

Dale Moscke
Director of Revenue Management
Arizona Grand Resort, Phoenix, AZ

Drew Johnson
Revenue Manager
Xona Resort, Scottsdale, AZ

Tanya Flores
Resort Manager
Hospitality Suite Hotel, Scottsdale, AZ

Ken Westman
Revenue Manager
Best Western Tempe by the Mall, Tempe, AZ
Scottsdale Resort and Athletic Club, Scottsdale, AZ
Best Western Phoenix Goodyear, Goodyear, AZ
Thunderbird Executive Inn, Glendale, AZ
Lake Place Inn Hotel, Lake Havasu City, AZ
Island Hotel, Lake Havasu City, AZ

William Koo
Chief Marketing Strategist
Castle Hotels and Resorts, Honolulu, HI

Jerry Sager
Director Revenue Management
Royal Lahaina Resort, Lahaina, HI
Royal Kona Resort, Kailua-Kona, HI

Joy Tomita
Sales Manager
Halekulani/Waikikii Parc Hotel, Honolulu, HI
Waikiki Parc Hotel, Honolulu, HI

Christie Rivera
Online Accounts Manager
Castle Hotels and Resorts, Honolulu, HI
Castle Hotels and Resorts-Castle Maile Sky Court, Honolulu, HI
Castle Hotels and Resorts-Castle Hokele Suites, Honolulu, HI
Castle Hotels and Resorts-Castle Waikiki Shore, Honolulu, HI
Castle Hotels and Resorts-Castle Waikiki Grand, Honolulu, HI
Castle Hotels and Resorts-Castle Ocean Resort, Honolulu, HI
Castle Hotels and Resorts-Pacific Airport Inn-Castle Resorts, Honolulu, HI
Castle Hotels and Resorts-The Lotus at Diamond Head, Honolulu, HI
Castle Hotels and Resorts-Castle Kameole Sands, Kihei, HI
Castle Hotels and Resort-Castle Kiahuna Plantation, Poipu, HI
Castle Hotels and Resorts-Castle Kaha Lani, Lihue, HI
Castle Hotels and Resorts-Makahuena Resort, Poipu, HI
Castle Hotels and Resort-Castle Lani kai Resort, Lihue, HI
Castle Hotels and Resorts-Castle Lac Nani Resort, Lihue, HI
Castle Hotels and Resorts-Castle Poipu Shores Resort, Poipu, HI
Castle Hotels and Resort-Castle at Princeville, Princeville, HI
Castle Hotels and Resorts-Castle Hilo Hawaiian Hotel, Hilo, HI
Castle Hotels and Resorts-Castle Kona Reef Resort, Kona, HI
Castle Hotels and Resorts-Castle Kona Bali Kai Resort, Kona, HI
Castle Hotels and Resorts-Castle Halii Kai at Waikoloa, Waikoloa, HI

Nina Hupp
Paia Inn
Hotel Manager, Paia, HI

Carolyn Watanabe
Koolina Beach Villas
Director of Strategy, Kapolei, HI

Jackie Teo-Yoshida
Corporate Director of Sales
The Waikiki Sand Villa, Honolulu, HI
The Waikiki Gateway Hotel, Honolulu, HI

Elizabeth Churchill
VP Sales and Marketing
Aqua Palms & Spa, Honolulu, HI
Aqua Aloha Surf, Honolulu, HI
Aqua Bamboo & Spa, Honolulu, HI
Aqua Waikiki Wave, Honolulu, HI
Aqua Waikiki Pearl, Honolulu, HI
Aqua Waikiki Beachside, Honolulu, HI
The Equus-An Aqua Boutique Hotel, Honolulu, HI
Island Colony Hotel, Honolulu, HI
Continental Surf Hotel, Honolulu, HI
Waikiki Marina Hotel, Honolulu, HI
Ilikai Hotel & Suites, Honolulu, HI
Park Shore Waikiki, Honolulu, HI
Hotel Wailea Maui, Wailea, HI
Hotel Molokai, Molokai, HI

Tom Flow
Resort Manager
Makaha Resort, Makaha, HI

Bob Hughes
General Manager
Park City Peaks Hotel, Park City, UT

Frank Munoz
General Manager
Airport Inn Hotel, Salt Lake City, UT

Jayne Betts
Director of Revenue Management
Peery Hotel, Salt Lake City, UT
Park Tahoe Inn, Salt Lake City, UT

Jason Linder
Director of Sales & Marketing
All Seasons Resort Lodging, Park City, UT
Crestview Condos, Park City, UT
Powderwood Condos, Park City, UT
Silver King Hotel, Park City, UT
Prospector Accommodations, Park City, UT
Lodges at Bear Hollow, Park City, UT
Fox Point Condos, Park City, UT
Lodge at Mountain Village, Park City, UT

Larry Peterson
Director of Sales
MonteLago Village Resort - Lake Las Vegas, Henderson, NV

John E. Hessling
Owner
Blue Moon Resort, Las Vegas, NV

Don Voss
Vice President Hotel Sales & Marketing
Treasure Island Hotel & Casino, Las Vegas, NV

Sam Erickson
Revenue Manager
Hawthorn Inn and Suites-Henderson, Henderson, NV
Microtel Inn-Henderson, Henderson, NV
Falcon Ridge Hotel-Mesquite, Henderson, NV

Susan DeAngelis
Director of Sales and Marketing
Gansevoort Hotel, New York, NY

Alison Shewell
Director of Revenue Management
Peninsula Hotel, New York, NY

Kerry Mack
VP of Revenue Management / Highgate Hotels*
Doubletree Metropolitan, New York, NY
Doubletree Times Square, New York, NY
Embassy Suites, New York, NY
Hampton Inn, New York, NY
Hilton Garden Inn Times Square, New York, NY
Hilton Garden Inn 35th Street, New York, NY
Hotel Thirty Thirty, New York, NY
On The Ave, New York, NY
Paramount Hotel, New York, NY
Park Central, New York, NY
Radisson Lexington, New York, NY
Ramada Plaza JFK, New York, NY
* All Properties Listed Managed by Highgate Hotels

Lauren Reynor
General Manager
City Club, New York, NY

Henry Kipp
Rooms Devison Manager
Hotel Beacon NYC, New York, NY

Linda Davis
Director of Sales and Marketing
Hotel Metro, New York, NY

Argy Koumas
Director of Sales
Flatotel New York, New York, NY

Lucille Yokell
Director of Sales and Marketing
Wellington Hotel, New York, NY

Sonny Christopher
General Manager
Washington Square Hotel, New York, NY

Ray Keane
Director of Sales and Marketing
Helmsley Park Lane Hotel, New York, NY

David Kalik
President
Seaside Inn, Isle of Palms, SC

Dan Spurgeon
General Manager
Executive Hotel Pacific, Seattle, WA

Kristen Otto
Revenue Manager
Marqucen Hotel & Inn at Queen Anne Hotel, Seattle, WA
Marqueen Hotel, Seattle, WA
Inn at Queen Anne, Seattle, WA

Dan Leeper
Assistant General Manager
Marcus Whitman Hotel & Conference Center, Walla Walla, WA

John Bruce
Rooms Division Manager
The Coast Bellevue Hotel, Bellevue, WA

Steve Warner
Account Manager
Wyndham Hotel Group, Cumming, GA

Charles Stephenson
Reservations Revenue Manager
Hotel du Pont, Wilmington, DE

Jason Whitehurst
General Manager
Rime Garden Inn & Suites, Irondale, AL

Carolyn Crowley
Reservations Manager
Webers Inn, Ann Arbor, MI

Bruce Larson
President
Lamp Post Inn, Ann Arbor, MI

Darren Hawes
Operations Manager
The Hotel Alyeska at Alyeska Resort, Girdwood, AK

Dalin O'Connell
General Manager
Anchorage Grand Hotel, Anchorage, AK

Don Joyner
Owner
The Anchorage Downtown Hotel, Anchorage, AK

Terri L. Russi
General Manager
Historic Anchorage Hotel, Anchorage, AK

CC: Senator Harry Reid (D-NV), U.S. Senate Majority Leader
Senator Mitch McConnell (R-KY), U.S. Senate Minority Leader
Senator Ron Wyden (D-OR), Member, Finance Committee
Senator John Ensign (R-NV), Member, Finance Committee