

Lodger's Tax Advisory Board

Annual Presentation to Los Alamos County Council
August 19, 2025

Purpose and Structure of Lodgers' Tax

The purpose (as established by Article II, Section 36-31, Los Alamos County Municipal Code) is to impose a tax which will be borne by transient persons using commercial lodging accommodation, which tax will provide revenues for advertising the community, improving its services, financing new facilities, attracting conferences, conventions and meetings of commercial, cultural, educational and social origin to the county and the state.

- 5% of the Base Room Rate (BRR) for an overnight stay in addition to the state-established Gross Receipts Tax (GRT)
- The Lodgers' Tax is collected by the lodging establishment and passed on to the County per State Statute and County Code.

	\$ BRR
+	\$ GRT (7.0625% of brr)
+	\$ LTR (5% of brr)

=	\$ total cost per room

Establishment of Lodgers Tax Advisory Board

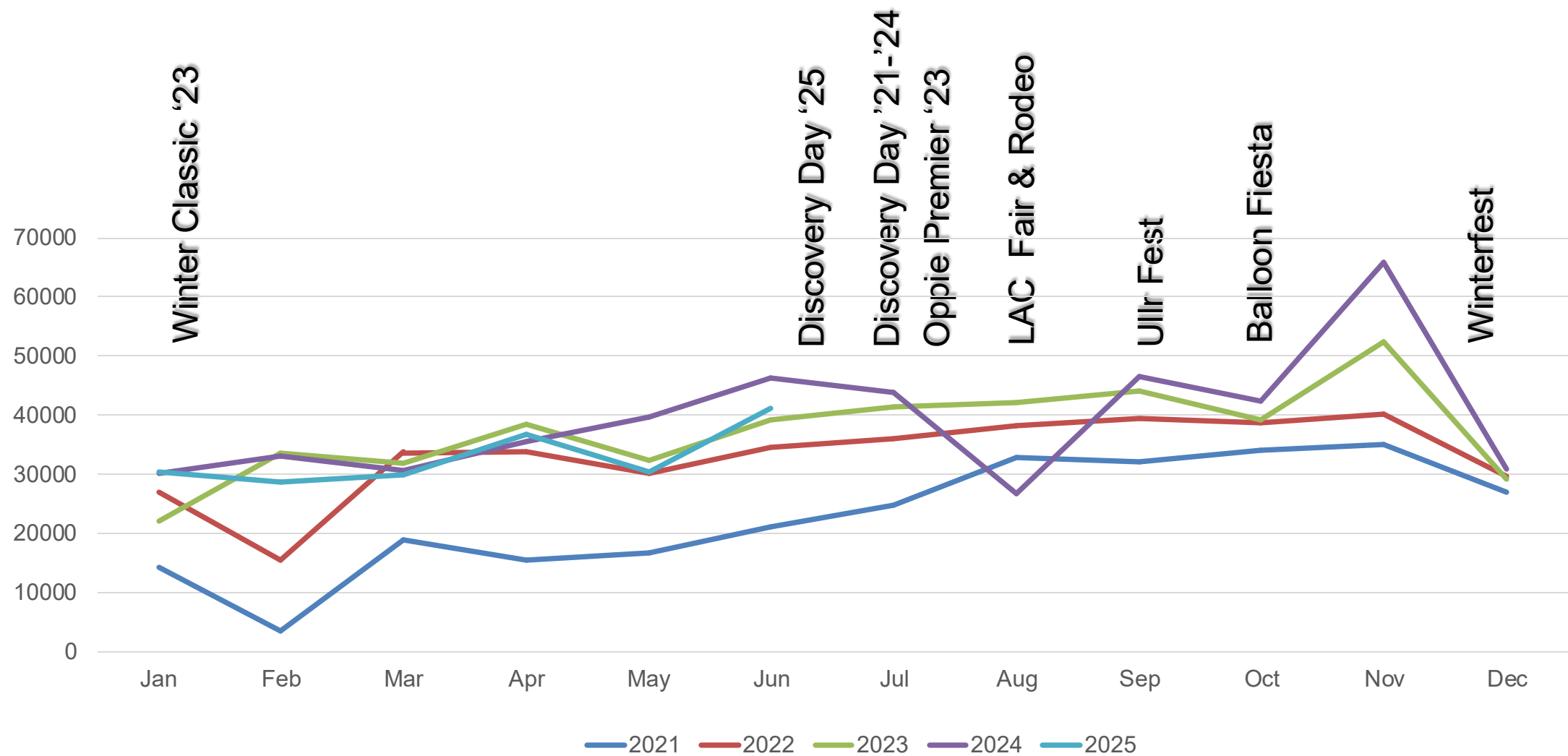
A lodger's tax advisory board is established to advise the County Manager and Council on the expenditure of funds authorized by NMSA 1978, § 3-38-22 for advertising, publicizing, and promoting tourist attractions and facilities in and around the county.

Members of the Lodgers' Tax Advisory Board

Duties/Responsibilities: Advise and respond to the County Council regarding Lodgers' Tax matters and convey citizen input to staff and Council regarding Lodgers' Tax expenditures.

	Representation	Name	Affiliation	Term Exp
1	Tourism Attraction	Jen Olsen, Chair	Bradbury Science Museum	12/2027
2	Lodging	Dana Even	Holiday Inn Express	12/2026
3	Tourism Attraction	Conner Tharp, Vice Chair	Northern Rio Grande National Heritage Area	12/2027
4	Lodging	Sonia Ruiz	Wingate by Wyndham	12/2027
5	Community At-Large	Kevin Holsapple	Community At-Large	12/2025

Lodger Tax Revenues



Tourism Season

ATTACHMENT A

Expenditures

Category	Description	Responsible Party
Tourism Marketing Services Contract	Advertisements, Media, Promotional Activity, Analytics and Reporting.	Sunny 505
Visitor Services Contract	Oversight and Management of the Los Alamos and White Rock Visitor Centers	LACDC
Visitor Materials & Displays	Guides, Brochures, Kiosks, etc.	LAC
Tourism Strategic Plan Projects	Street Banners, etc.	LAC

Top Accomplishments in Previous Year

- **NMTrue Grant Increase**
 - Increased amount for NMTrue Grant from a total value of \$115,196 to \$200,421. This allowed for more advertisements to be created around tourism, allowing for more availability of Lodgers' Tax printing and binding funding.
- **White Rock Visitor Center Outdoor Bathroom and Pavilion**
 - White Rock Visitor Center Outdoor Bathroom and Pavilion project was initiated. The project was completed in early 2025.
- **Collaboration with Community Services Department on Activity Guides**
 - Worked with Community Services Department to better utilize the seasonal Activity Guides. Additionally, this led to expanding the distribution of visitor materials.
- **Brochure Refresh**
 - Updated tourism brochures as needed. This included updating wayfinding signs around the Fuller Lodge area.

Data Reporting

January 1, 2024-July 19, 2025



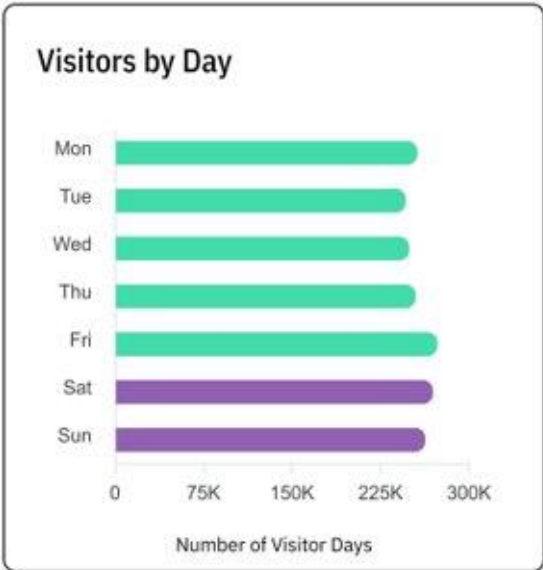
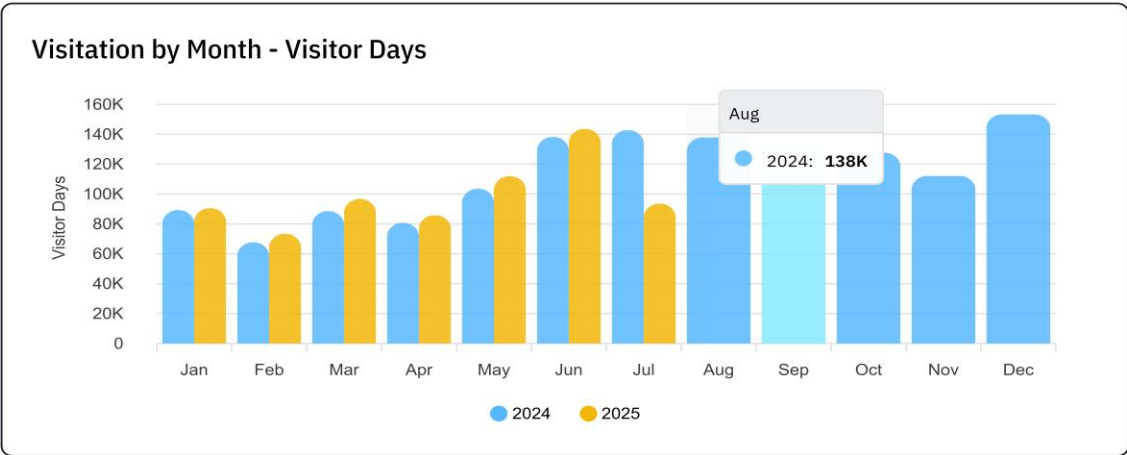
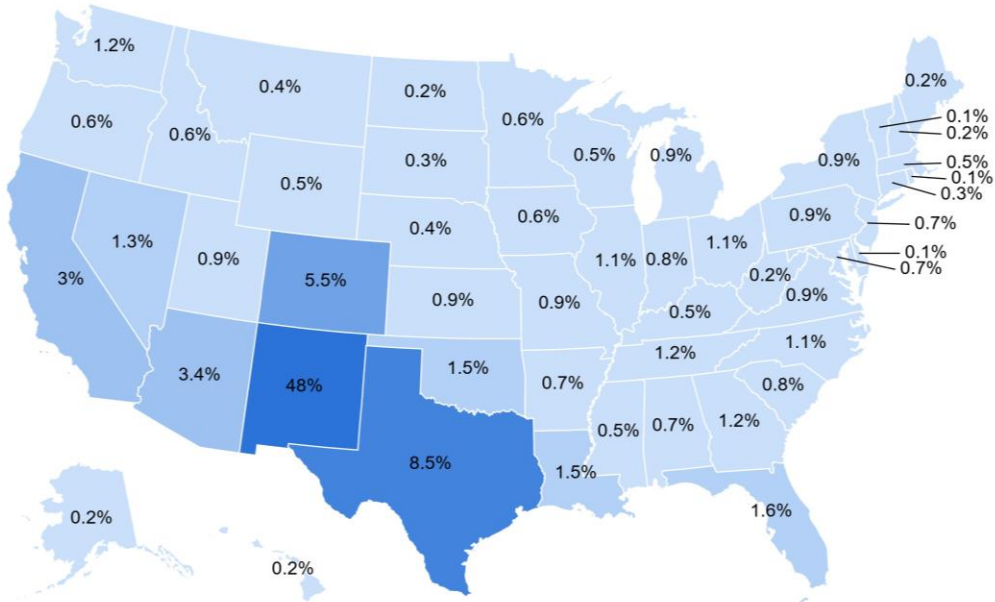
TOTAL TRIPS
863,708 Trips



VISITOR DAYS
2,038,897 Days



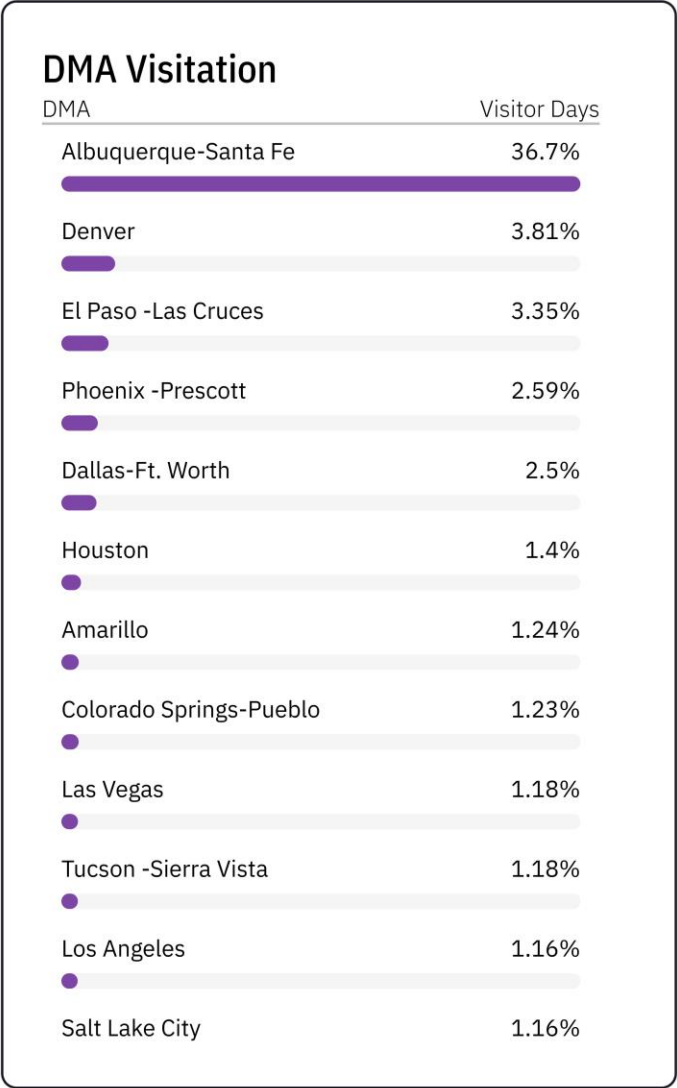
AVG LENGTH OF STAY
2.4 Days



Data Reporting

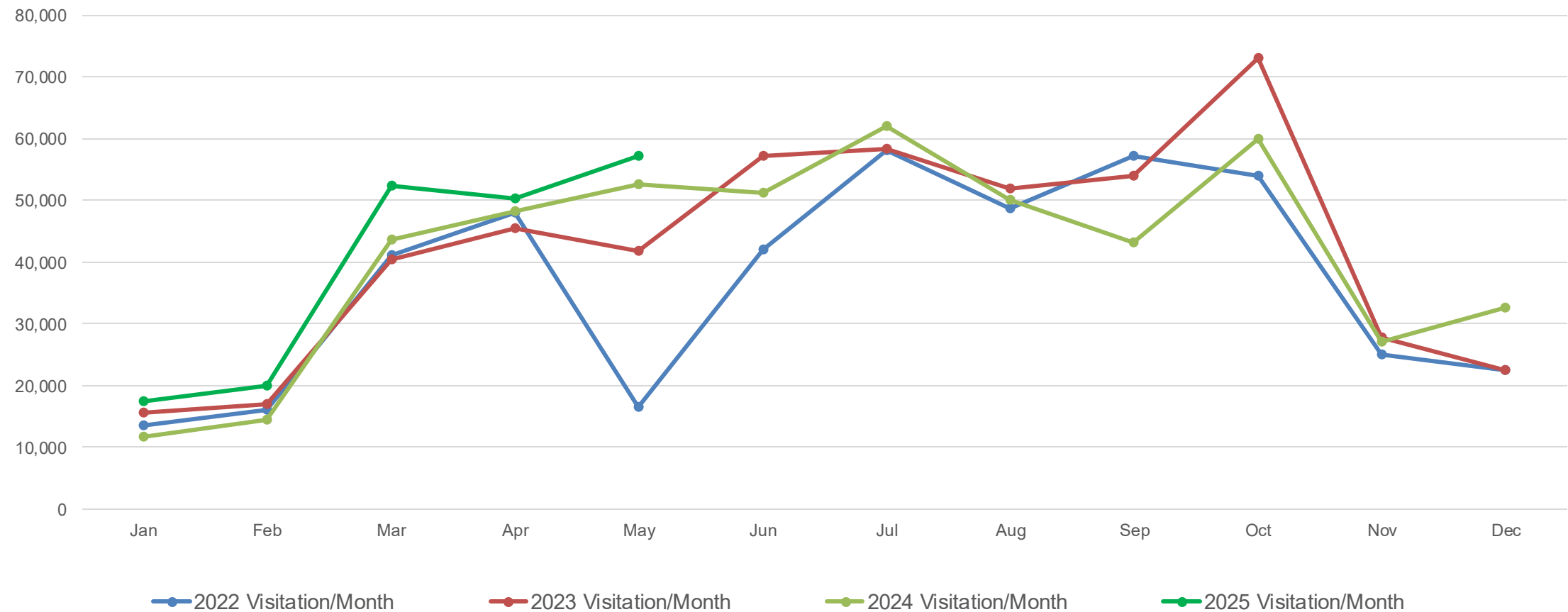
January 1, 2024-July 19, 2025

Demographics



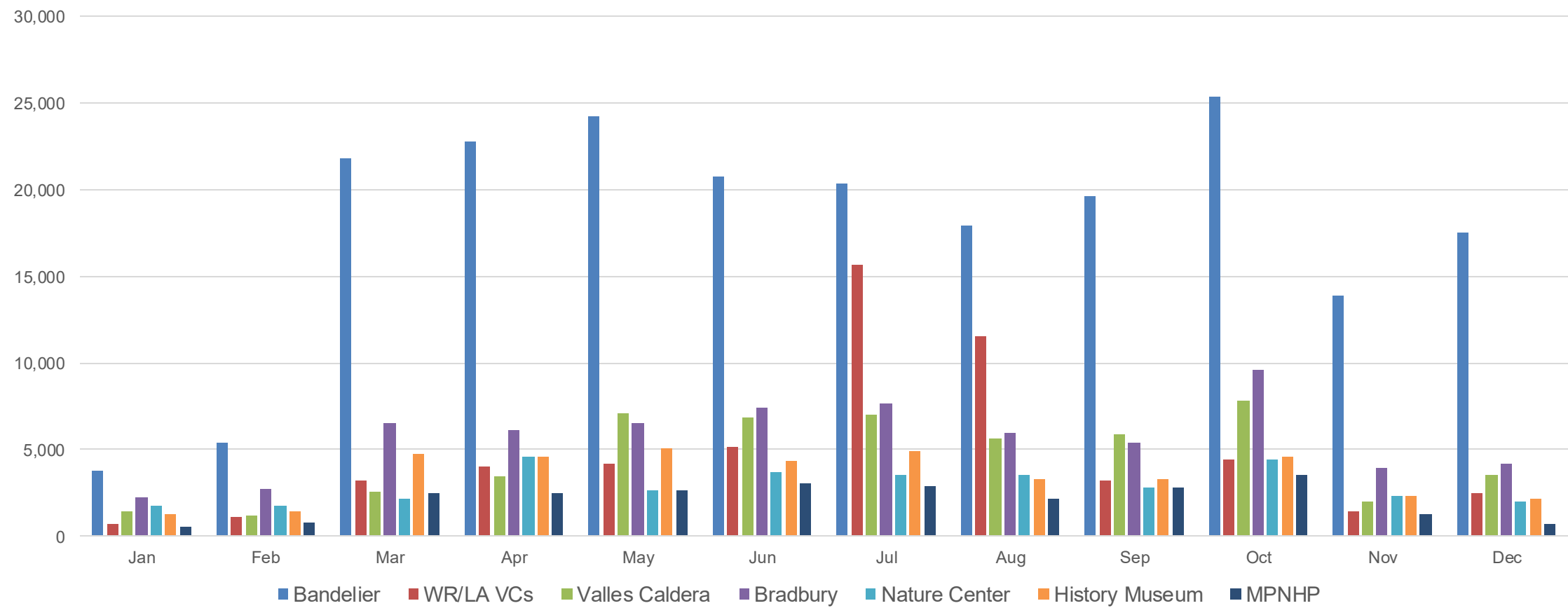
Destination Visitation Year Over Year

Los Alamos County Visitation Year Over Year

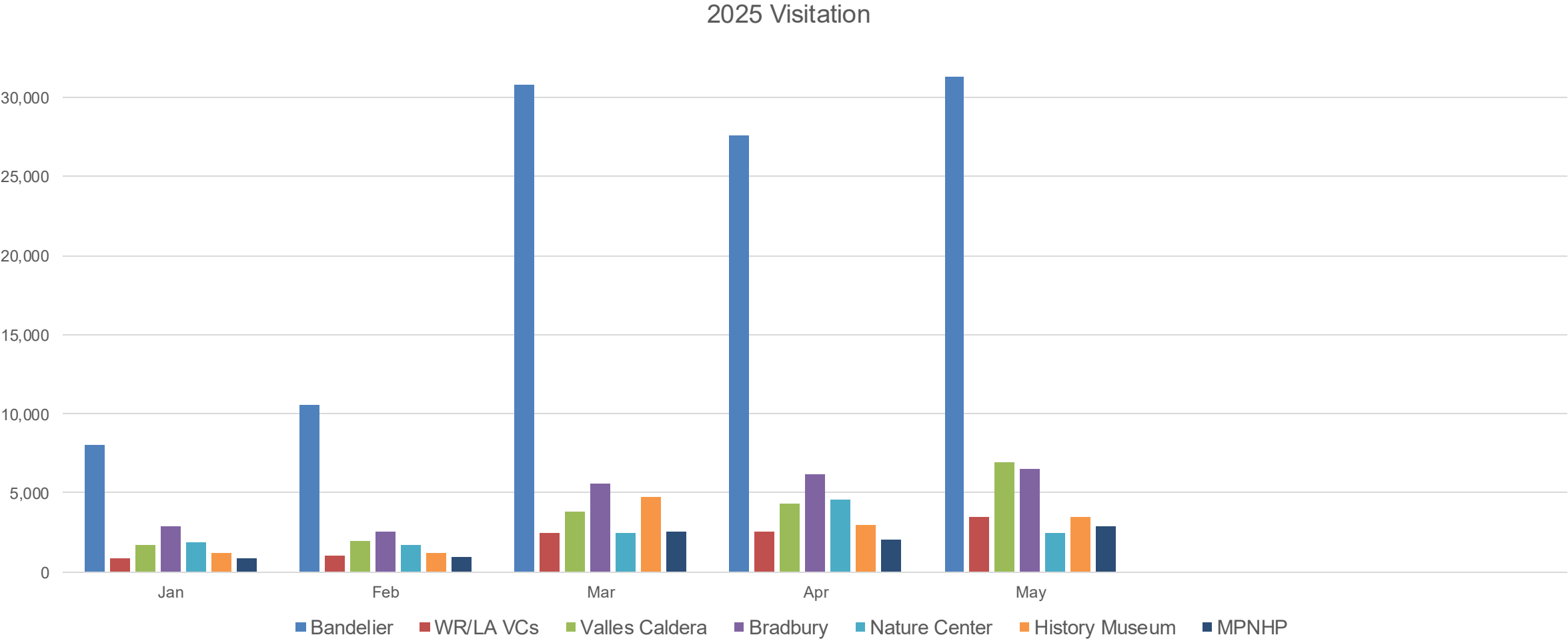


2024 Visitation by Location

2024 Visitation



2025 Visitation by Location



Work Plan Projects/Assignments

- Continue oversight and reporting of Lodgers' Tax expenditures.
- Promote tourism by enhancing amenities, utilizing indoor and outdoor facilities, and encouraging overnight stays.
- Review the current tourism strategic plan to determine what items have been addressed and in what capacity, and which ones we still need to address and how to do so. In doing this reviewal, we will consider the County's abilities, capabilities, and resources. In addition, we will make suggestions as to how to move forward.
 - Review is 1/3 complete; anticipate early 2026 report to Council on suggestions regarding what incomplete items might need attention and status of all items.

Work Plan Projects/Assignments

- Identify and evaluate potential projects and initiatives that can effectively increase visitor spending, extend visitor time spent in the community, and maximize the economic benefits of tourism/visitation for Los Alamos County.
- Provide recommendations and changes regarding the solicitation of future RFPs that utilize Lodgers' Tax funding.
 - RFP proposals are under review by the evaluation team.

Looking Ahead

- The latest data we have in our market for hotels is from 2017. We would like to get this information updated.
- LTAB has one term that will be ending in December. We anticipate soliciting for this opening in the coming months.