

# Lodger's Tax Advisory Board

Annual Presentation to Los Alamos County Council  
November 19, 2024

# 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.

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- 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)
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=	\$ 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

	Representation	Name	Affiliation	Term Exp
1	Tourism Attraction	Jen Olsen, Chair	Bradbury Science Museum	12/2024
2	Lodging	Dana Even	Holiday Inn Express	08/2026
3	Tourism Attraction	VACANT	VACANT	--
4	Lodging	VACANT	VACANT	--
5	Community At-Large	VACANT	VACANT	--

**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.

# Lodger Tax Revenues



# 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

- **Project Oppenheimer**
  - In preparation for the release of "Oppenheimer", volunteer members came together to maximize local activities and marketing to maximize the business and visitor experience.
- **Ambassador Program**
  - LACDC revamped the existing ambassador program. This includes a two hour in-person class.
- **White Rock Visitor Center Refresh**
  - In preparation for the summer tourism season, the visitor center underwent a quick refresh.
- **Brochure Refresh**
  - Most visitor information brochures were reviewed and updated to include current information.

# Projects

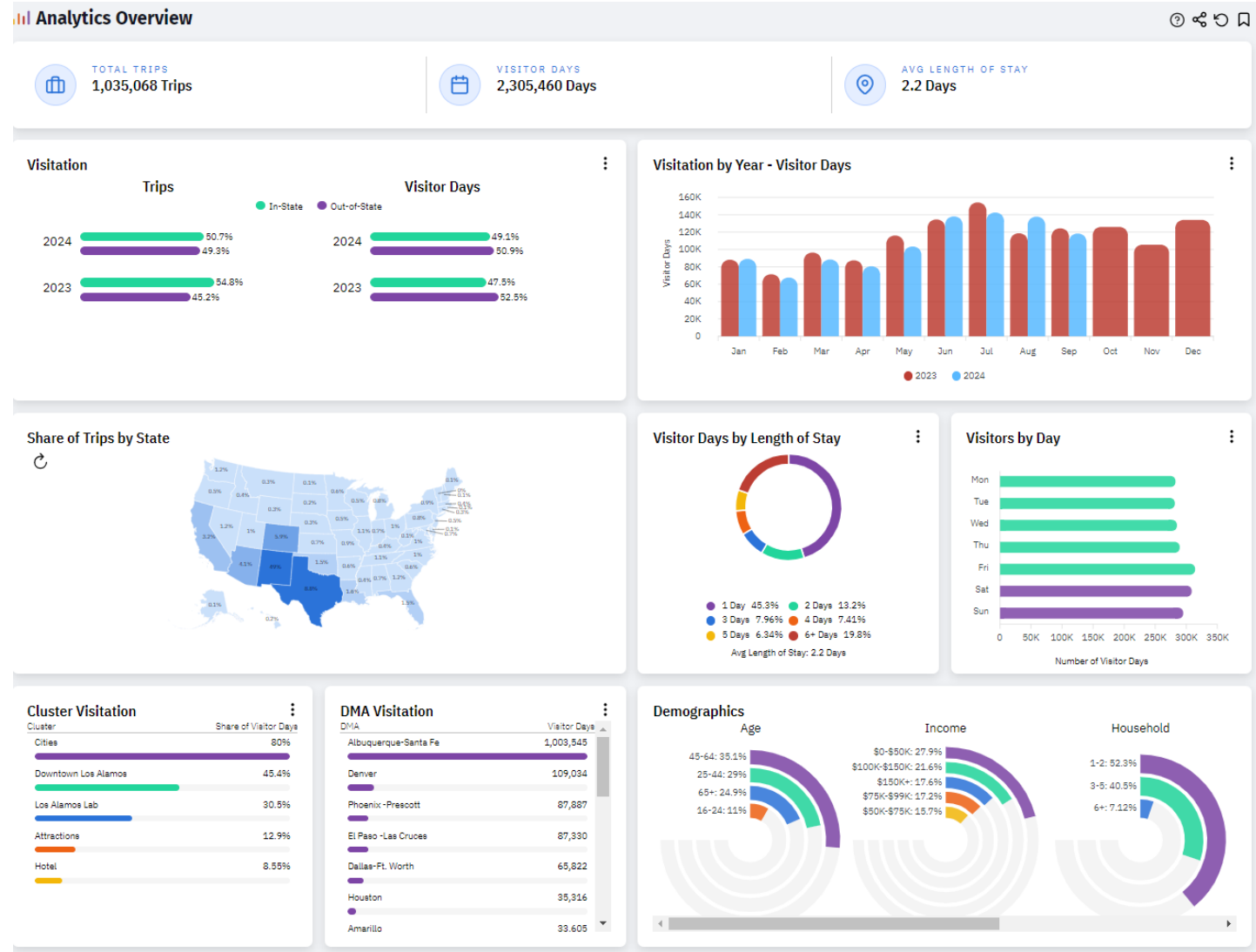
- White Rock Visitor Center Refresh Completed
- Visitor Website Update & Refresh Completed
- Historical Walking Tour Replacement Project Completed
- Wayfinding Signs Underway
- Update Adventure Guide Underway
- White Rock Visitor Center Washroom/Shelter/Food Truck Pads Underway
- Los Alamos Visitor Center Relocate Design and Implement



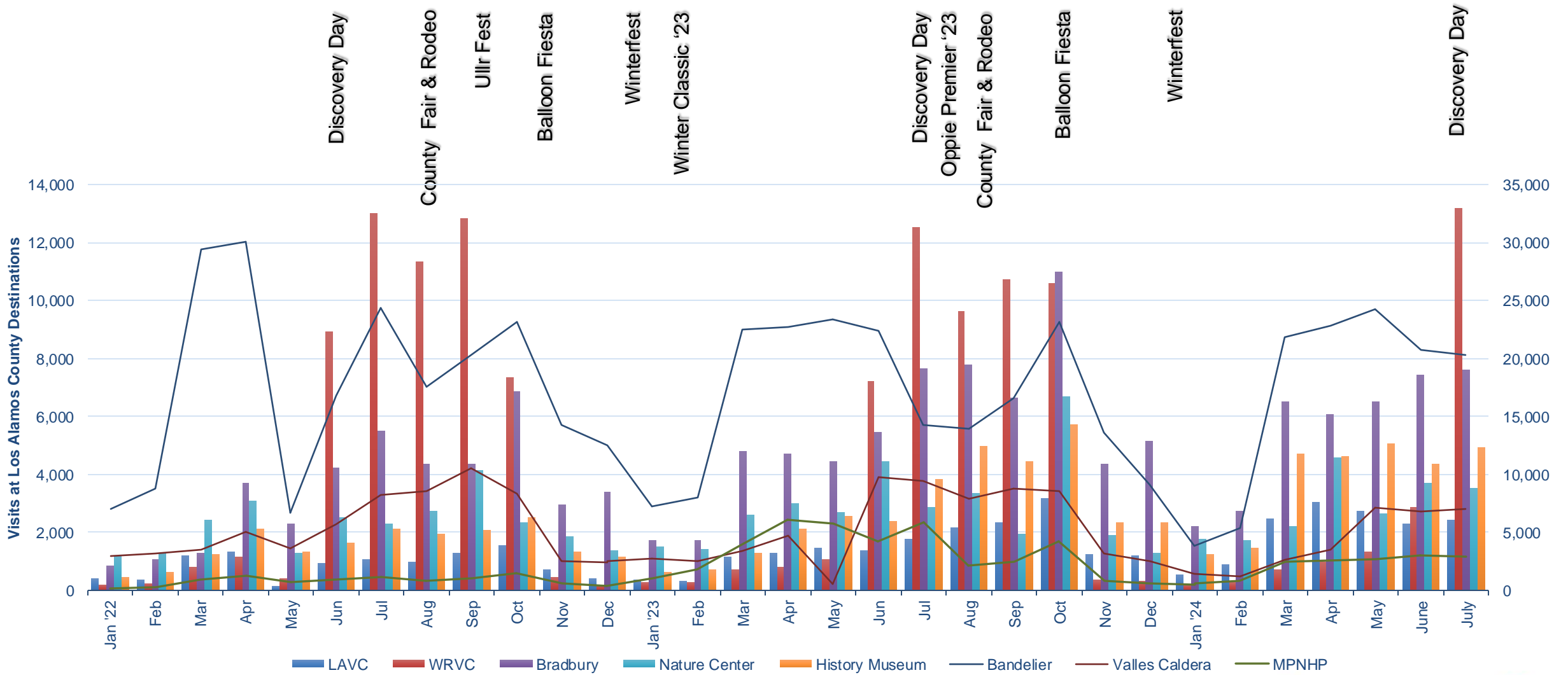
# LTAB Priority Objectives

- Increase Data Collection and Analysis to improvement program development
- Increase weekend overnight stays
- Utilize Oppenheimer movie tourism to highlight what else you can visit in the area
- Develop joint marketing opportunities for Lodgers and local/regional events
- Explore options for creating and developing a visitor itinerary application

# Data Reporting



# Destination Visits



# LTAB Needs:

- The latest data we have in our market for hotels is from 2017. We would like to get this information updated in the coming year.
- LTAB is currently short multiple members. Due to losing two members within a month, along with another due to moving, we are struggling to find quorum.