

Lodger's Tax Advisory Board

Annual Presentation to Los Alamos County Council
August 18, 2026

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 (7.6875% of brr)
+	\$ LTR (5% of brr)

=	\$ total cost per room

Establishment of Lodgers Tax Advisory Board

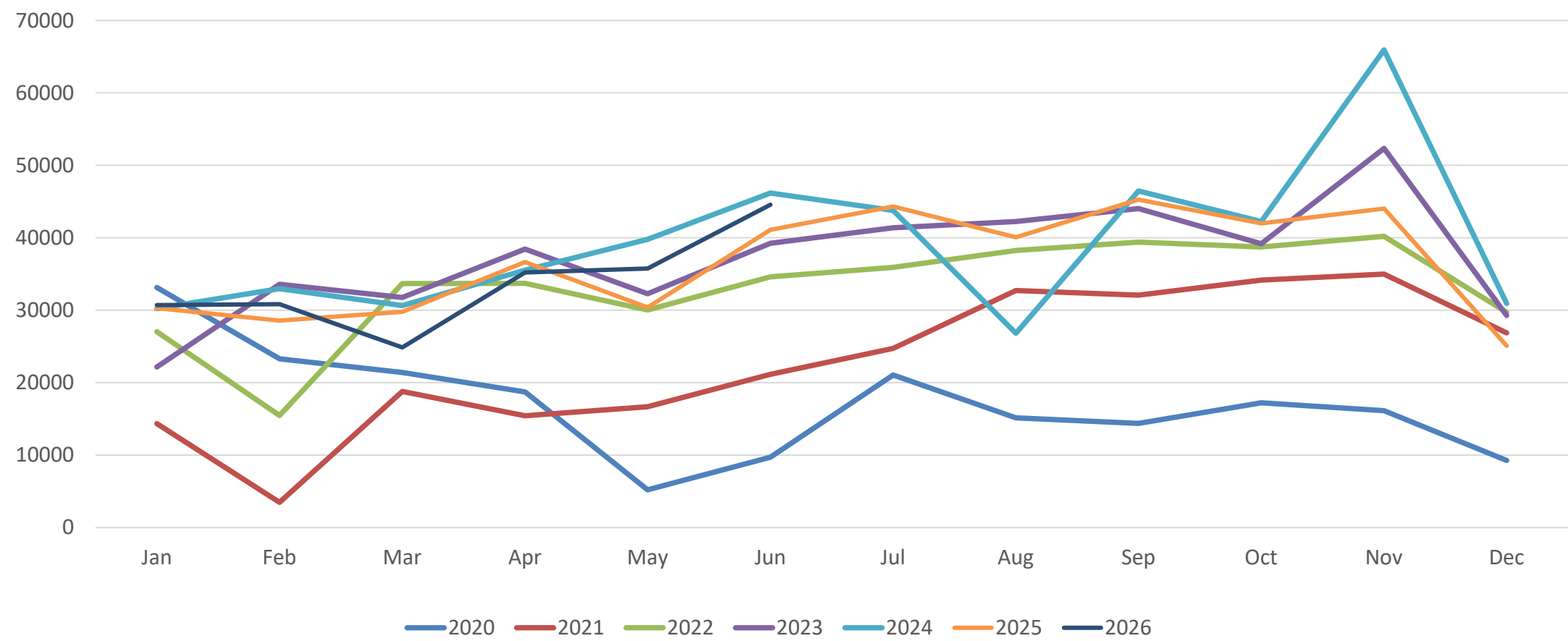
A lodger's tax advisory board is established to advise the County Manager and Council on the expenditure of funds authorized by NMSA 1978, § 3-38-22 for advertising, publicizing, and promoting tourist attractions and facilities in and around the county.

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	Vacant	--	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	Brandi Engeman	Community At-Large	12/2028

Lodger Tax Revenues



Tourism Season

Expenditures

Category	Description	Responsible Party
Tourism Marketing Services Contract	Advertisements, Media, Promotional Activity, Analytics and Reporting	DestinationiQ
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

- **Provided Insight on Scope & Deliverables for Tourism Marketing Services RFP**
 - Advised staff on scope of work and deliverables to be included in the Request for Proposal (RFP) for a new Tourism Marketing Services contractor.
- **Held Seven Meetings**
 - Held seven meetings, during which most of the Year 7 Review of the Tourism Strategic Plan was reviewed and discussed. The remainder of the review will be completed once the work plan is approved in January 2026.
- **NMTrue Grant Program**
 - Participated in NMTrue Grant (FY26) for a total value of \$163,500. This allowed for more advertisements and videos, and freed up Lodgers' Tax funds to be used for printing and binding of promotional materials.

Data Reporting

February 2025 – January 2026

Total Trips

407.2K

vs. 427.5K previous year (2024)

↓ YoY -4.7%

Avg. Monthly Visitors

13.0K

vs. 13.7K previous year (2024)

↓ YoY -4.9%

Visit Nights

291.1K

vs. 320.2K previous year (2024)

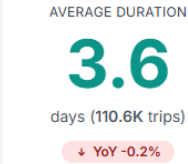
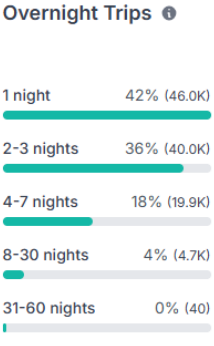
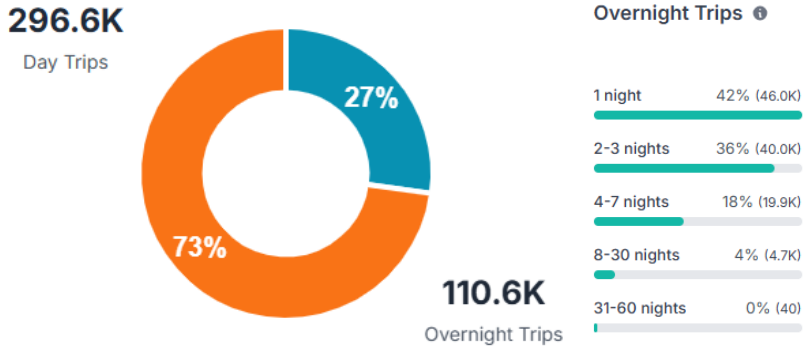
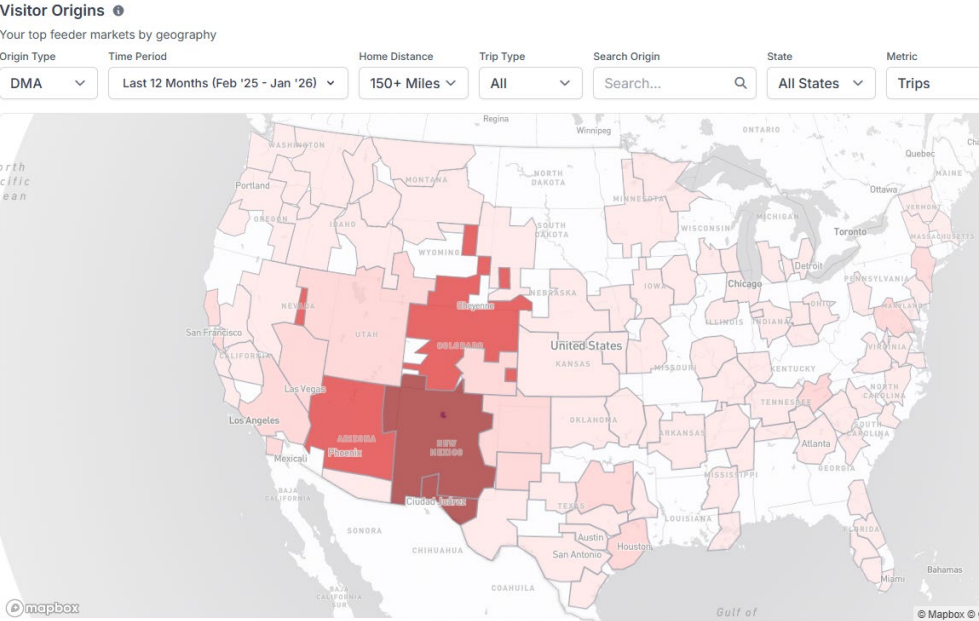
↓ YoY -9.1%

Total Visitor Spend

\$4.2M

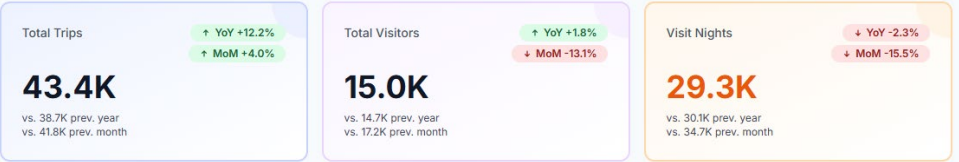
vs. \$5.7M down from (2024)

↓ YoY -27.0%



ORIGIN	TRIPS	AVG MONTHLY VISITORS	VISIT NIGHTS	AVG DURATION
Albuquerque-Santa Fe, NM	303,776	6,724	93,994	3.2 days
El Paso, TX	13,026	753	21,157	3.6 days
Denver, CO	9,868	750	19,514	3.8 days
Phoenix, AZ	8,484	442	10,978	3.9 days
Los Angeles, CA	3,209	258	9,450	4.8 days
Amarillo, TX	3,196	199	3,639	3.3 days
San Francisco-Oakland-San Jose, CA	2,899	234	3,800	4.2 days
Dallas-Ft. Worth, TX	2,848	251	5,862	3.7 days
Lubbock, TX	2,655	133	5,688	4.1 days

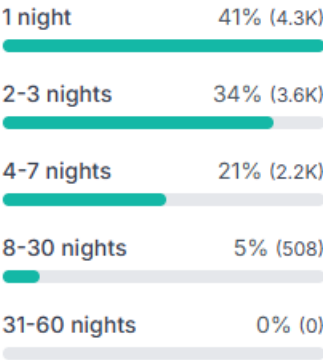
Placer.ai Data Report June 2026



Top 5 Origin DMAs by Total Trips

#	Name	Total Trips	Monthly Visitors	Visit Nights	Avg. Trip Duration
1	Albuquerque-Santa Fe, NM No change	32.8K	7.6K	9.7K	2.2 nights
2	El Paso, TX No change	1.5K	752	1.6K	2.6 nights
3	Denver, CO No change	988	565	2.1K	3.3 nights
4	Phoenix, AZ No change	390	292	688	2.7 nights
5	San Diego, CA New in top 5	386	171	534	2.9 nights

Overnight Trips ⓘ



AVG. NIGHTS/TRIP

2.7

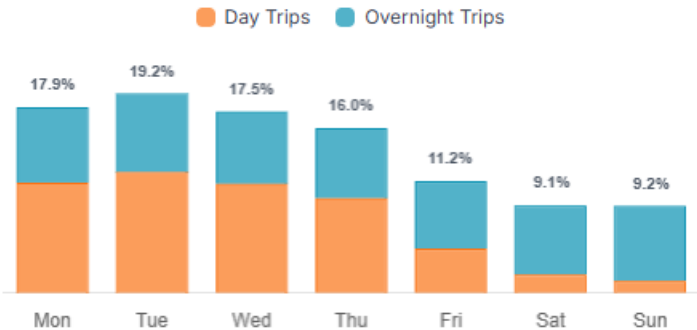
nights (10.7K trips)

↑ YoY +6.4%

↓ MoM -2.9%

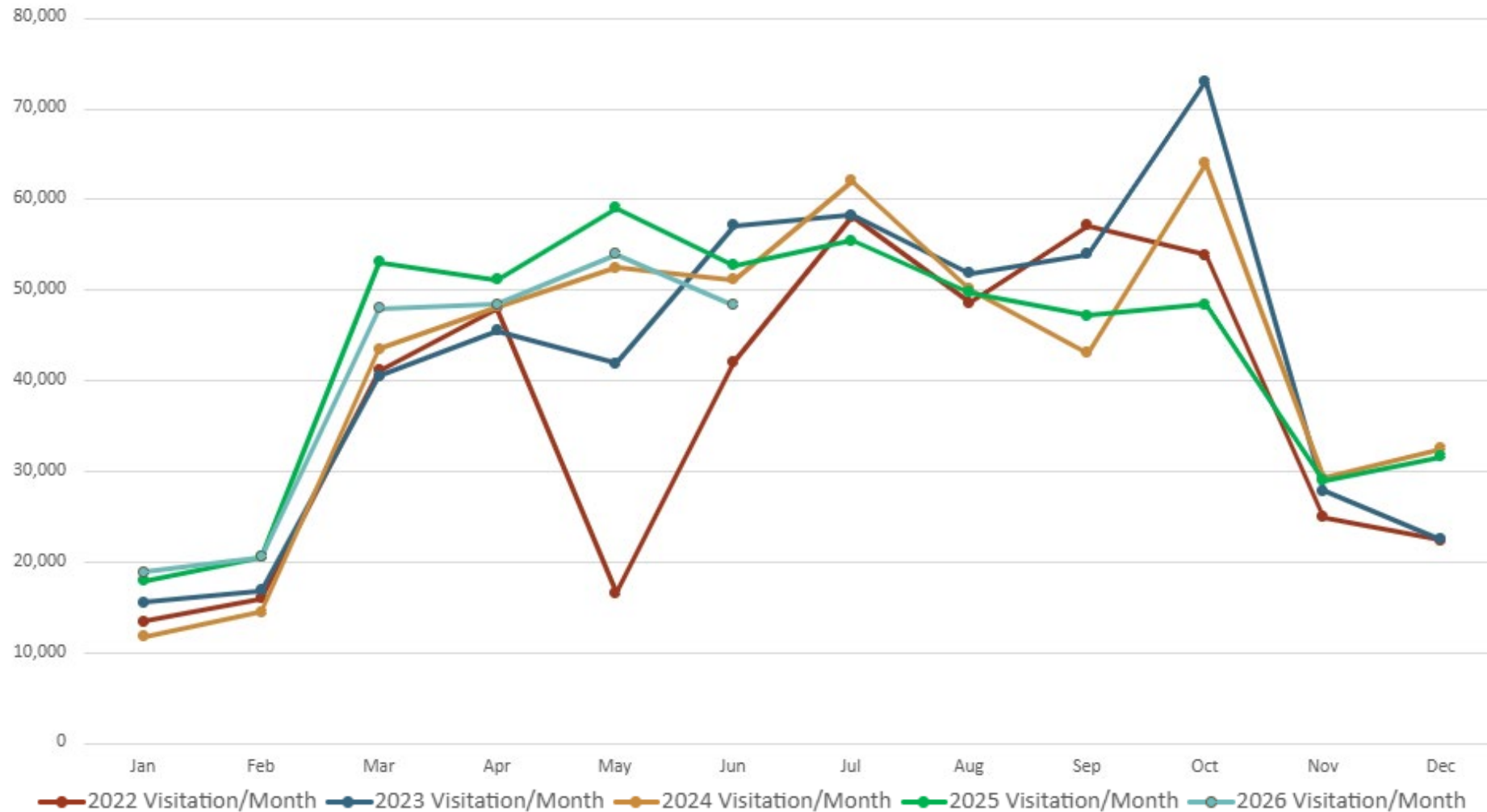
Visitors Count ⓘ

Each bar represents the average percentage of total visitors present on that day of the week.



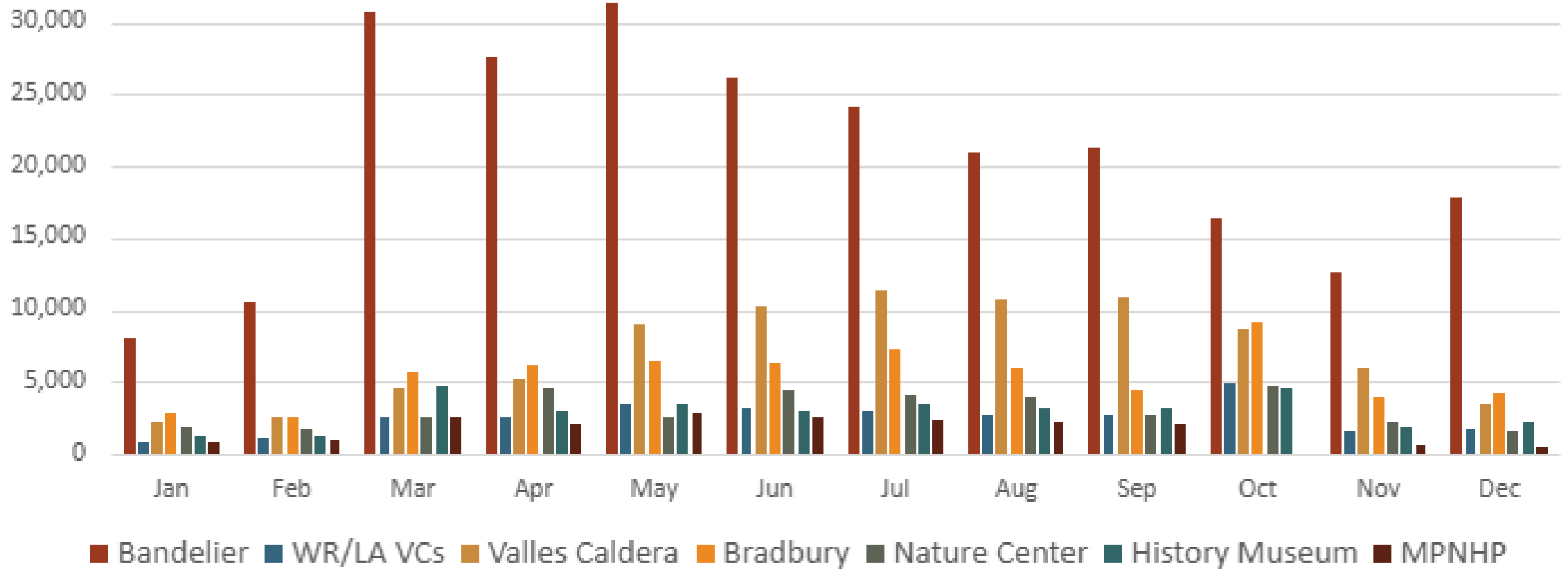
- Visit:** A visit refers to an instance when a person enters a specific location or property. It is a key metric used to measure foot traffic and analyze visitation patterns. One person can only visit a POI once per day. If the same person visits multiple times over multiple days, each is counted as a separate visit.
- Visitor:** A unique person that has activity associated with POI. Number of visitors is an extrapolated number from unique mobile devices (panel) present in Placer's data. This is different from "visits," which count the total number of times a property is visited. For example, if a person visits a grocery store once a week, they are counted as one visitor, but they generate 52 visits over a year.

Destination Visitation Year Over Year



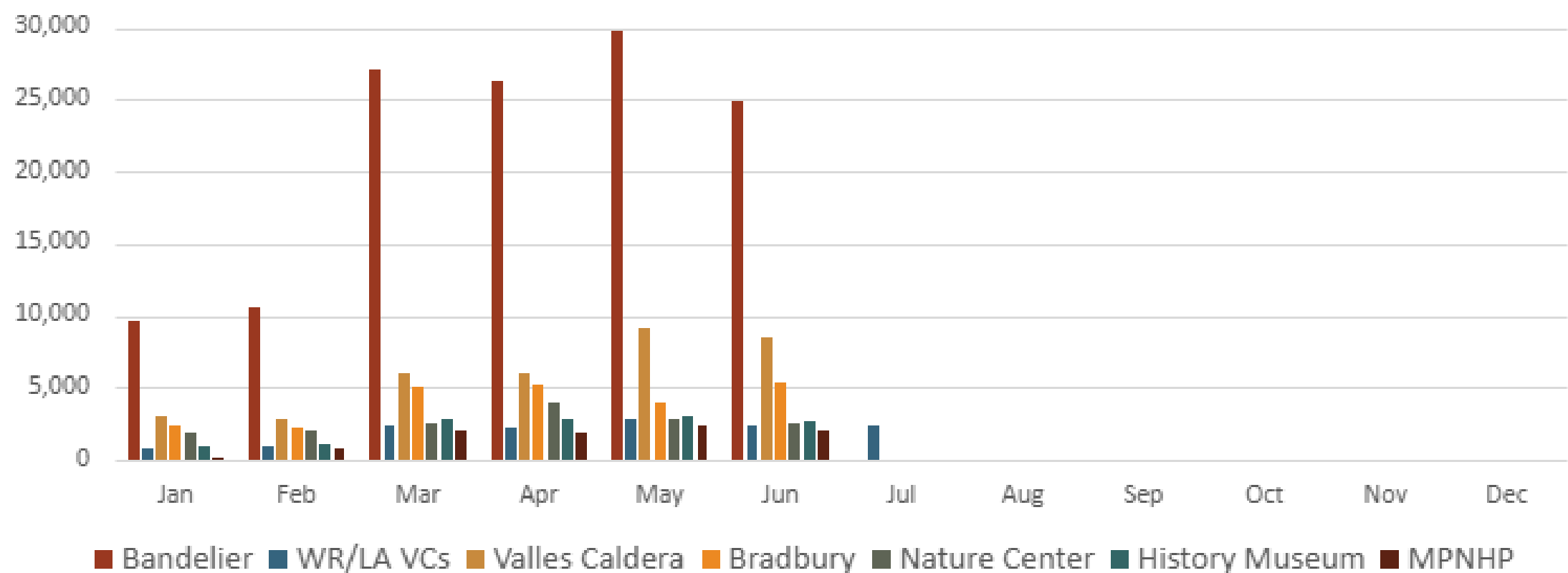
2025 Visitation by Location

2025 Visitation



2026 Visitation by Location

2026 Visitation



Work Plan Projects/Assignments

- Continue oversight and reporting of Lodgers' Tax expenditures.
- Complete review of the Year 7 Review of the Tourism Strategic Plan to determine what items have been addressed and in what capacity, and which items still need to be initiated. This review considers the County's abilities, capacities, and resources when making recommendations as to how to move forward.
- Promote tourism, sponsor special events, and support community events, by enhancing amenities, utilizing indoor and outdoor facilities, and encouraging local business support and increasing capacity for overnight stays. This will be done within the Lodger's Tax state statute to advise on the spending of funds to encourage these overnight stays.
- Work with DestinationiQ to grow, identify, and enhance tourism opportunities in Los Alamos County.

Other Projects/Activities

- 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. Continue working to 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. Included in this effort is the Year 7 Review of the Tourism Strategic Plan.
 - Completed Year 7 Review during March 17, 2026, meeting
- Work with DestinationiQ to grow, identify, and enhance tourism opportunities in Los Alamos County. Additionally, work with them so information regarding their efforts is easier to access by the public.
- In working with DestinationiQ and the County, explore ways to highlight the small business community to visitors and increase visitor length of stay in Los Alamos County to help benefit the small business community.

Looking Ahead

- The latest data we have in our market for hotels is from 2017. Hoteliers on the board are working to provide updated information.
- LTAB has one lodging term that is vacant. We are soliciting for the opening.