

Fredericksburg

	2009	2010	2011	2012	2013	Percent Change
Travel Economic Impacts						
Employment	1,469	1,477	1,511	1,515	1,504	-0.8%
Expenditures	\$ 130,341,635	\$ 141,811,860	\$ 153,330,267	\$ 157,408,778	\$ 156,136,736	-0.8%
Local Tax Receipts	\$ 5,438,850	\$ 5,771,628	\$ 5,949,307	\$ 6,034,684	\$ 6,073,114	0.6%
Payroll	\$ 25,144,431	\$ 26,207,293	\$ 27,086,238	\$ 27,642,491	\$ 28,075,233	1.6%
State Tax Receipts	\$ 5,989,232	\$ 6,322,197	\$ 6,525,548	\$ 6,658,779	\$ 6,580,506	-1.2%

	2009	2010	2011	2012	2013	Percent Change
Local Excise Tax Rates						
Admissions Excise Tax Rate	0 %	6 %	6 %	6 %	6 %	n/a
Food Service Excise Tax Rate	6 %	6 %	6 %	6 %	6 %	n/a
Lodging Excise Tax Rate	6 %	6 %	6 %	6 %	6 %	n/a
Local Excise Tax Collection						
Admissions Excise Tax Collected	\$ 335,918	\$ 319,137	\$ 341,693	\$ 368,842	\$ 349,301	-5.3%
Food Service Excise Tax Collected	\$ 7,080,021	\$ 8,132,542	\$ 8,842,347	\$ 9,373,302	\$ 9,657,796	3.0%
Lodging Excise Tax Collected	\$ 1,050,586	\$ 1,084,542	\$ 1,175,244	\$ 1,182,500	\$ 1,204,855	1.9%

Notes:

Background

These summary profiles represent locality-specific travel-related data kept by the Virginia Tourism Corporation for the years 2009-2013. Each profile is intended to provide three unique categories of information:

- 1) The economic impacts of domestic travelers' spending
- 2) Local Excise Taxes Collections reported to the Auditor of Public Accounts and
- 3) Local Excise Tax Rates imposed within each locality.

The discussion below explains the topics within each major section in more detail.

Travel Economic Impacts (TEIM)

The studies to estimate the **domestic travelers' spending estimates** were conducted by the Research Department of the **U.S. Travel Association (formerly known as TIA)**. The studies provide estimates of domestic traveler expenditures in Virginia and its 133 counties and independent cities, as well as the employment, payroll income, and state and local tax revenue directly generated by these expenditures.

The data represent the **direct travel impact estimates** for the locality. These five impact estimates **EXCLUDE** indirect, or multiplier impacts.

Expenditures represent the *direct* spending by domestic travelers including food, accommodations, auto transportation, public transportation, incidental purchases, entertainment / recreation and travel generated-tax receipts.

Payroll represents the *direct* wages, salaries and tips corresponding to the direct travel-related employment.

Employment represents the estimates of *direct* travel-related employment in the locality.

State Tax Receipts represents the estimates of *direct* travel-related state taxes generated within the locality. These receipts include corporate income taxes, individual income taxes, sales and gross receipts taxes, and excise taxes

Local Travel Receipts represents the estimates of *direct* travel-related local taxes generated within the locality. These include county and city receipts from individual and corporate income taxes, sales, excise and gross receipts taxes, and property taxes

Percent Change column represents the percentage change in each category over the previous year.

Local Excise Tax Collections

Lodging Excise Tax Collected, Food Service Excise Tax Collected, and Admissions Excise Tax Collected represent the local *excise* tax collections for lodging, meals and admissions, respectively, if applicable in the locality. Incorporated towns within a county may also impose a separate excise tax. Excise tax collections from incorporated towns are included in this report. If applicable, a separate note identifying a town's collections and tax rate will appear at the bottom of the report.

NOTE: Localities imposing a local lodging excise tax may impose the tax on any or all classes of lodging such as hotels, motels, bed and breakfasts, cabins, and campgrounds. These collections are typically reported in July-to-June *fiscal* years, not *calendar* years.

The source for this data is the Auditor of Public Accounts.

Local Excise Tax Rates

Lodging Excise Tax Rate, Food Service Excise Tax Rate, and Admissions Tax Rate show the local excise tax rates (if applicable) for lodging, meals, and admissions as of the most recent fiscal year. These rates are typically for July-to-June *fiscal* years, not *calendar* years. The tax rates shown are only for the county or city listed. Incorporated towns may impose a separate tax rate.

The source for this data is an annual survey administered by the Weldon Cooper Center for Public Service at the University of Virginia. The survey is administered between spring and early fall of each year. For this reason, the fiscal year tax rate reported by each county may vary.

<http://www.vatc.org/research/economicimpact/>