

**Transient Guest Tax (TGT) and Topeka Tourism Business Improvement District (TTBID)  
Comparison Chart**

<b>Topic/Issue</b>	<b>TGT</b>	<b>TTBID</b>
Tax/Service Fee	Tax	Service Fee levied annually commencing 1/1/18
Who pays	Hotel guests	Hotel guests
Who collects	Hoteliers	Hoteliers
Boundaries	City	City
Who Hoteliers pay	KS Department of Revenue	City
Amount	7% of gross rental receipts on hotel rooms. Paid monthly	\$1 per hotel room per night. Paid monthly
Uses for revenue	<p>TMC A15-25</p> <p>(1) contract with any agency, to promote conventions and tourism within the city</p> <p>(2) provide for the operation, maintenance, expansion or development of city facilities connected with conventions and tourism;</p> <p>(3) defray the cost of providing municipal services to convention and tourism functions, including police, fire, street</p> <p>(4) create innovative projects and activities promoting conventions and tourism;</p> <p>(5) promote the general economic welfare of the city and its environs, including the attraction of industry</p>	<p>KSA 12-1784</p> <p>(a) beautification of the district (landscaping and plantings, fountains, shelters, benches, sculptures, signs, lighting, decorations; maintenance);</p> <p>(b) special or additional public services, such as sanitation, the security of persons and property and the care and maintenance of public facilities, including sidewalks and other public areas;</p> <p>(c) public transportation services and vehicle parking facilities open to the general public, including the operation and maintenance of parking facilities;</p> <p>(d) development of plans for the general architectural design of public areas (e.g. downtown plaza) and the development of plans and programs for the future development of the district;</p> <p>(e) development, promotion and support of community events; and</p> <p>(f) any other services which the city is authorized to perform and which the city does not also perform to the same extent on a city-wide basis.</p>

How Proceeds are Budgeted	TGT Committee recommends to Governing Body (GB).	Advisory Board provides proposed budget and services to GB annually by May 15
Service Contracts	Visit Topeka, Inc.	Topeka Lodging Association (TLA)
Advisory Board	No	Yes. Initial board members selected by TLA so that budget can be provided by statutory date (May 15) On 1/1/18, TLA nominates, mayor appoints with council consent.
Protest	No.	Yes. Majority of businesses within the District can protest establishment of TTBID and service fee. Remedy: Dissolution of District
Sunset	No.	Yes. 12/31/2027