

Local Option Tax to Towns and PILOT: Meals and Rooms Tax

State Fiscal Year	Amount to Town (\$ million)					Amount to PILOT (\$ million)				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Barre City	\$0.12	\$0.15	\$0.17	\$0.17	\$0.17	\$0.05	\$0.06	\$0.07	\$0.07	\$0.07
Berlin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.04	\$0.00	\$0.00	\$0.00	\$0.00	\$0.02
Brandon	\$0.03	\$0.05	\$0.05	\$0.06	\$0.06	\$0.01	\$0.02	\$0.02	\$0.02	\$0.02
Brattleboro	\$0.33	\$0.45	\$0.48	\$0.49	\$0.49	\$0.14	\$0.19	\$0.20	\$0.21	\$0.21
Colchester	\$0.26	\$0.35	\$0.39	\$0.42	\$0.46	\$0.11	\$0.15	\$0.17	\$0.18	\$0.20
Dover	\$0.15	\$0.27	\$0.31	\$0.32	\$0.33	\$0.06	\$0.12	\$0.13	\$0.14	\$0.14
Elmore	\$0.00 *	*	*	*		\$0.00 *	*	*	*	*
Essex Jct.	\$0.00	\$0.00	\$0.10	\$0.22	\$0.23	\$0.00	\$0.00	\$0.04	\$0.09	\$0.10
Hartford	\$0.19	\$0.31	\$0.36	\$0.37	\$0.36	\$0.08	\$0.13	\$0.15	\$0.16	\$0.16
Jamaica	\$0.00	\$0.00	\$0.00 *		\$0.03	\$0.00	\$0.00	\$0.00 *		\$0.01
Killington	\$0.35	\$0.60	\$0.65	\$0.67	\$0.70	\$0.15	\$0.26	\$0.28	\$0.29	\$0.30
Londonderry	\$0.00	\$0.00	\$0.00 *		\$0.04	\$0.00	\$0.00	\$0.00 *		\$0.02
Manchester	\$0.30	\$0.57	\$0.61	\$0.60	\$0.62	\$0.13	\$0.25	\$0.26	\$0.26	\$0.27
Middlebury	\$0.17	\$0.26	\$0.30	\$0.32	\$0.33	\$0.07	\$0.11	\$0.13	\$0.14	\$0.14
Montgomery	\$0.00	\$0.00 *		\$0.04	\$0.04	\$0.00	\$0.00 *		\$0.02	\$0.02
Montpelier	\$0.14	\$0.22	\$0.27	\$0.22	\$0.28	\$0.06	\$0.10	\$0.11	\$0.10	\$0.12
Rutland Town	\$0.11	\$0.15	\$0.16	\$0.17	\$0.17	\$0.05	\$0.06	\$0.07	\$0.07	\$0.07
Shelburne	\$0.00	\$0.00	\$0.00	\$0.11	\$0.17	\$0.00	\$0.00	\$0.00	\$0.05	\$0.07
South Burlington	\$0.62	\$1.02	\$1.23	\$1.27	\$1.29	\$0.27	\$0.44	\$0.53	\$0.54	\$0.55
South Hero	\$0.00	\$0.00	\$0.00	\$0.00	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01
St. Albans City	\$0.05	\$0.14	\$0.19	\$0.18	\$0.20	\$0.02	\$0.06	\$0.08	\$0.08	\$0.09
St. Albans Town	\$0.14	\$0.16	\$0.16	\$0.18	\$0.19	\$0.06	\$0.07	\$0.07	\$0.08	\$0.08
Stowe	\$0.75	\$1.46	\$1.52	\$1.56	\$1.66	\$0.32	\$0.63	\$0.65	\$0.67	\$0.71
Stratton	\$0.10	\$0.19	\$0.24	\$0.23	\$0.25	\$0.04	\$0.08	\$0.10	\$0.10	\$0.11
Wardsboro	\$0.00	\$0.00	\$0.00 *	*		\$0.00	\$0.00	\$0.00 *	*	
Waterbury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10
Westmore	\$0.00	\$0.00	\$0.00	\$0.00 *		\$0.00	\$0.00	\$0.00	\$0.00 *	
Williston	\$0.25	\$0.39	\$0.46	\$0.53	\$0.57	\$0.11	\$0.17	\$0.20	\$0.23	\$0.24
Wilmington	\$0.09	\$0.13	\$0.15	\$0.16	\$0.15	\$0.04	\$0.06	\$0.06	\$0.07	\$0.07
Winhall	\$0.03	\$0.05	\$0.06	\$0.06	\$0.07	\$0.01	\$0.02	\$0.03	\$0.03	\$0.03
Winooski	\$0.09	\$0.13	\$0.17	\$0.21	\$0.18	\$0.04	\$0.06	\$0.07	\$0.09	\$0.08
Woodstock	\$0.16	\$0.36	\$0.38	\$0.37	\$0.42	\$0.07	\$0.15	\$0.16	\$0.16	\$0.18

Source: Vermont Department of Taxes LOT Disbursement Report

Cells in gray denote years LOT was inactive in a town

Cells with "*" contain data representing fewer than 10 taxpayers that has been suppressed

Local Option Tax to Towns and PILOT: Sales and Use Tax (including aviation jet fuel)

State Fiscal Year	Amount to Town (\$ million)					Amount to PILOT (\$ million)				
	2021	2022	2023	2024	2025	2021	2022	2023	2024	2025
Barre City	\$0.00	\$0.00	\$0.34	\$0.72	\$0.76	\$0.00	\$0.00	\$0.15	\$0.31	\$0.32
Berlin	\$0.00	\$0.00	\$0.00	\$0.00	\$0.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.08
Brandon	\$0.18	\$0.22	\$0.21	\$0.22	\$0.25	\$0.08	\$0.10	\$0.09	\$0.09	\$0.11
Brattleboro	\$0.92	\$1.03	\$1.01	\$1.09	\$1.14	\$0.40	\$0.44	\$0.43	\$0.47	\$0.49
Burlington	\$2.54	\$2.75	\$2.91	\$3.08	\$3.23	\$1.09	\$1.18	\$1.25	\$1.32	\$1.38
Colchester	\$1.62	\$1.82	\$1.73	\$1.85	\$1.96	\$0.69	\$0.78	\$0.74	\$0.79	\$0.84
Dover	\$0.28	\$0.34	\$0.66	\$0.56	\$0.46	\$0.12	\$0.14	\$0.28	\$0.24	\$0.20
Essex Jct.	\$0.00	\$0.00	\$0.34	\$0.73	\$0.77	\$0.00	\$0.00	\$0.14	\$0.31	\$0.33
Manchester	\$0.83	\$0.98	\$0.97	\$0.98	\$1.02	\$0.36	\$0.42	\$0.42	\$0.42	\$0.44
Middlebury	\$0.88	\$1.02	\$1.04	\$1.06	\$1.08	\$0.38	\$0.44	\$0.44	\$0.46	\$0.46
Montgomery	\$0.00	\$0.00	\$0.02	\$0.05	\$0.05	\$0.00	\$0.00	\$0.01	\$0.02	\$0.02
Rutland City	\$0.00	\$0.00	\$0.00	\$1.18	\$1.65	\$0.00	\$0.00	\$0.00	\$0.51	\$0.71
Rutland Town	\$1.14	\$1.35	\$1.31	\$1.44	\$1.42	\$0.49	\$0.58	\$0.56	\$0.62	\$0.61
Shelburne	\$0.00	\$0.00	\$0.00	\$0.52	\$0.83	\$0.00	\$0.00	\$0.00	\$0.22	\$0.36
South Burlington	\$2.99	\$3.38	\$3.76	\$4.01	\$3.95	\$1.26	\$1.45	\$1.50	\$1.63	\$1.60
St. Albans City	\$0.30	\$0.53	\$0.49	\$0.55	\$0.58	\$0.13	\$0.23	\$0.21	\$0.24	\$0.25
St. Albans Town	\$0.81	\$0.91	\$0.94	\$0.97	\$1.04	\$0.35	\$0.39	\$0.40	\$0.42	\$0.44
Stowe	\$0.00	\$0.00	\$0.00	\$1.04	\$1.42	\$0.00	\$0.00	\$0.00	\$0.44	\$0.61
Stratton	\$0.24	\$0.39	\$0.41	\$0.43	\$0.45	\$0.10	\$0.17	\$0.18	\$0.19	\$0.19
Waterbury	\$0.00	\$0.00	\$0.00	\$0.00	\$0.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.19
Williston	\$2.93	\$3.38	\$3.29	\$3.48	\$3.50	\$1.26	\$1.45	\$1.41	\$1.49	\$1.50
Wilmington	\$0.29	\$0.38	\$0.41	\$0.38	\$0.41	\$0.13	\$0.16	\$0.17	\$0.16	\$0.18
Winhall	\$0.12	\$0.12	\$0.13	\$0.11	\$0.13	\$0.05	\$0.05	\$0.05	\$0.05	\$0.06
Winooski	\$0.34	\$0.37	\$0.33	\$0.34	\$0.37	\$0.15	\$0.16	\$0.14	\$0.14	\$0.16
Woodstock	\$0.00	\$0.00	\$0.00	\$0.00	\$0.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.11

Source: Vermont Department of Taxes LOT Disbursement Report

Cells in gray denote years LOT was inactive in a town