

## Data Description Sheet for Brown, Casas-Arce, Kenchington, and White [2025]

### 1. A description of which author(s) handled the data and conducted the analyses.

Roger White handled the data and conducted the analyses.

### 2. A detailed description of how the raw data were obtained or generated, including data sources, the specific date(s) on which data were downloaded or obtained, and the instrument used to generate the data (e.g., for surveys or experiments). We recommend that more than one author is able to vouch for the stated *source* of the raw data.

- 1) The data on county-level switches from state- to county-level administration of hotel taxes, local hotel sales tax rates, and local general sales tax rates, was drawn from Florida Department of Revenue records. See: <https://floridarevenue.com/taxes/Documents/flHistorySalesTaxRates.pdf>
- 2) Hotel revenue data at the county-year level was drawn from records titled "Local Government Financial Information Handbook," which is published annually by the Florida Legislature's Office of Economic and Demographic Research. See: <http://edr.state.fl.us/content/local-government/reports/index.cfm>
- 3) Control variables and dependent variables relating to employment and aggregate wages by industry was drawn from the U.S. Bureau of Labor Statistics' Quarterly Census of Earnings and Wages (QCEW) data series. See: <https://www.bls.gov/cew/downloadable-data-files.htm>
- 4) Data on average hotel room prices and the count of hotel room-nights booked (per county-year) from STR Inc., a hotel-focused provider of market data.

### 3. If the data are obtained from an organization on a proprietary basis, the authors should *privately* provide the editors with contact information for a representative of the organization who can confirm data were obtained by the authors. The editors would not make this information publicly available. The authors should also provide information to the editors about the data sharing agreement with the organization (e.g., non-disclosure agreements, any restrictions imposed by the organization on the authors, such as restrictions to publish certain results).

Data items 1) through 3) are publicly available for download at sources noted above (and in the paper). Data item 4) was received directly from STR Inc., and contact information for a representative of the organization has been shared with the editors.

### 4. A complete description of the steps necessary to collect and process the data used in the final analyses reported in the paper. For experimental and survey papers, we require information about the instructions and instruments used to generate the data, subject eligibility and/or selection, as well as any exclusion criteria. The full set of instructions and instruments can be provided in the online appendix.

A complete description of the data collection and analyses is available directly in the paper. Specifically, data item 1) can be downloaded at the link above, and our processing of the county-

year rates and switches in administration just involved shifting the data into a panel format (from a list format).

We next processed the hotel, restaurant, and other industry data on revenues from data item 2). This data is reported in annual filings, so we downloaded filings for every year and stacked them to create a panel, which we then merged into the panel from data item 1).

We then merged this panel with QCEW data from data item 3). This data is also reported in annual filings, so we similarly downloaded every year's report (on employment and wages by county-industry-year) and then stacked the reports to make a county-year panel.

Finally, we merged in the hotel price and demand data from data item 4). This data was reported in a panel format, so it needed only minimal processing.

We describe all of these steps in detail in the paper.

5. **After downloading or obtaining the raw data, all manipulations of the data should be done via computer programs. The code for these manipulations should be included in the code submitted upon acceptance (see below). No manipulations of raw data can take place manually or outside the computer code provided. If compliance with this requirement is not feasible, the authors need to explain and disclose any manipulations of the raw data (e.g., manually created variables or file conversions). When feasible, we also encourage the authors to share the code that downloads the data.**

All of our data manipulations took place via SAS or STATA code. We did not engage in manual data manipulation.

6. **The computer programs (i.e., code) used to (1) convert the raw data into the final dataset used in the analysis, (2) to execute the statistical or econometric analysis, and (3) to generate the tables or to produce the output used in constructing tables of the manuscript. A brief description that enables other researchers to understand and run the code should be provided. The purpose of this requirement is to facilitate replication and to help other researchers understand in detail how the raw data were processed, the final sample was formed, variables were defined, outliers were treated, and which commands were used in the analysis, etc. This code or programming is in most circumstances not proprietary. However, we recognize that some parts of the code or data generation process may be proprietary, including from the authors' perspective. Therefore, instead of disclosing the proprietary portion of the code or program, researchers can provide a detailed step-by-step description of the code or the relevant parts of the code such that it enables other researchers to arrive at the same results that the authors obtained and presented in their manuscript. In such cases, the authors should inform the editors upon initial submission, so that the editors can consider an exemption allowing the step-by-step description. Whenever feasible, authors are required to provide the identifiers (e.g., CIK, CUSIP) for their final sample. Authors should consult our FAQ Sheet on the JAR website for further details.**

The code used to generate our results is included in the replication package. This includes SAS codes that built our data sets, as well as STATA codes that estimated regressions reported in our tables.

We also include a list of identifiers (FIPS codes by year) for the 1,495 county-year observations that enter our final sample.

7. **A comprehensive log file that shows the execution of the entire code. This log file should cover all the steps that convert the raw data into a final dataset and the execution of all statistical and econometric analyses presented in the tables of the manuscript. The portion of the log file that shows proprietary code or data may be masked. In this case, the reader should be referred to the step-by-step description provided as per the requirements in Item 6.**

These log files are included in the replication package. No part of our code is proprietary, so all of it is reported (and logged) in detail, with comments.

8. **An assurance that the data and programs will be maintained by at least one author (usually the corresponding author) for at least six years, consistent with National Science Foundation guidelines.**

The authors agree to maintain the data and programs used in this paper for the six-year time period suggested by the National Science Foundation.