The city of Guanajuato in Mexico is a tourist destination recognized by its cultural attractiveness that call national tourists from all over the country; the knowledge about the selection of lodging from cultural tourists is yet imprecise, that is the reason why this study seek to contribute, in a quantitative way, to elucidate this subject. The first step was to explore if there was a significant correlation between hotel occupancy in Guanajuato, México and the amount of national tourists that attend to cultural events in the destination. It was found that there is a statistical significant correlation between this tourist segment and five-star hotel occupancy, suggesting that tourists whom travel to Guanajuato city for a cultural event choose luxury accommodation. With this information the second interest of the study was to explore structural changes in Guanajuato’s five-star hotel occupancy for a period of July 2013 to October 2016. With Strucchange package from R software three break points were identified and It was identified that these break points were related, in the majority of the cases, with higher luxury hotel occupancy, this suggest they are link to a strengthening of the state tourism sector, thanks to the extraordinary budget allocation in addition to the badge of being a reliable destination.

KEY WORDS: Lodging, Guanajuato, cultural events, cultural tourist.