

LOCAL HOTEL OCCUPANCY TAX

WHAT YOU NEED TO KNOW (WELL... SOME OF IT!)



WHAT IS OCCUPANCY TAX?

- **LOCAL HOT OVERVIEW**
- THERE IS A VARIETY OF LODGING OPTIONS AVAILABLE IN TEXAS
 - TRADITIONAL HOTELS AND MOTELS TO TRENDY TREEHOUSES AND TINY HOUSES. BUT NO MATTER THE DIFFERENCES IN THESE ACCOMMODATIONS, THEY ALL HAVE ONE THING IN COMMON: THEY ARE ALL SUBJECT TO TEXAS' *STATE HOTEL OCCUPANCY TAX*.
- CITIES AND COUNTIES **CAN** LEVY A LOCAL HOTEL OCCUPANCY TAX.
- THE PURPOSE OF THE LOCAL HOTEL OCCUPANCY TAX IS:
 - TO PROMOTE TOURISM
 - TO PROMOTE THE CONVENTION AND HOTEL INDUSTRY. TEXAS TAX CODE CHAPTER 352 GIVE COUNTIES THE AUTHORIZATION TO LEVY A TAX ON A PERSON WHO PAYS FOR THE USE OF A HOTEL ROOM, AS DEFINED BY TAX CODE CHAPTER 156.

WHAT IS THE DEFINITION OF A HOTEL?

- "HOTEL" MEANS A BUILDING IN WHICH MEMBERS OF THE PUBLIC OBTAIN SLEEPING ACCOMMODATIONS FOR CONSIDERATION.
- THE TERM INCLUDES A HOTEL, MOTEL, TOURIST HOME, TOURIST HOUSE, TOURIST COURT, LODGING HOUSE, INN, ROOMING HOUSE, OR BED AND BREAKFAST.
- ADMIN RULE 3.161 ADDED & CLARIFIED THE DEFINITION OF HOTEL ACCOMMODATIONS TO THOSE LISTED IN THE TAX CODE TO NOW **INCLUDE** MANUFACTURED HOMES, SKID MOUNTED BUNK HOUSES, RESIDENCY INNS, CONDOMINIUMS, CABINS AND COTTAGES WHICH ARE OFTEN USED BY OPERATORS OF **AIRBNB, HOMEAWAY AND VRBO.**

WHAT IS THE DEFINITION OF A HOTEL?

- THE TERM DOES NOT INCLUDE:
- (1) A HOSPITAL, SANITARIUM, OR NURSING HOME;
- (2) A DORMITORY OR HOUSING FACILITY FOR USE BY AN INSTITUTION OF HIGHER EDUCATION
- (3) AN OILFIELD PORTABLE UNIT, (BUNKHOUSE/MOBILE HOME HOUSING OILFIELD WORKERS)

WHO HAS TO COLLECT THE LOCAL HOT TAX?

- ANY BUSINESS CONSIDERED A HOTEL **MUST CHARGE HOT** -- INCLUDING HOTELS, MOTELS, TOURIST HOMES, LODGING HOUSES, INNS, ROOMING HOUSES AND BED AND BREAKFASTS.
- THE COMPTROLLER ADDED **RULE 3.161** TO THE TEXAS ADMINISTRATIVE CODE TO COVER SHORT-TERM ROOM RENTALS SUCH AS **AIRBNB** AND **HOMEAWAY**.

HOT TAX RATES....

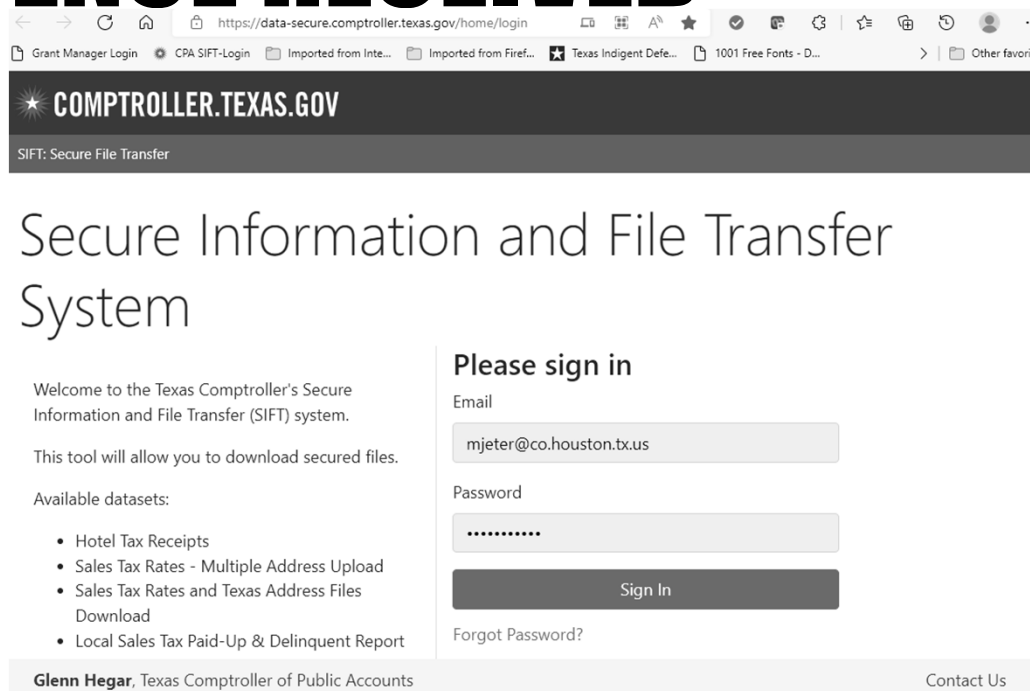
- **THE STATE TAX RATE IS 6% OF THE PRICE PAID FOR LODGING.**
- **CITIES MAY ORDER A RATE UP TO 7% THROUGH ORDINANCE.**
- **COMBINED RATE OF CITY, STATE AND COUNTY CANNOT EXCEED 17%.**
- **COUNTY HOT TAX MUST BE ADDED INTO LAW BY LEGISLATURE FOLLOWED BY ORDER OR RESOLUTION.**

WHO COLLECTS THE REVENUE?

- THE HOTEL OCCUPANCY TAX IS COLLECTED FROM THE GUEST WHEN PAYMENT IS MADE FOR THE ROOM. THE TAX IS THEN REMITTED TO THE COUNTY ON A REGULAR BASIS, TO BE ESTABLISHED BY THE COUNTY.
- THE COMPTROLLER IS NOT INVOLVED IN LOCAL HOT COLLECTIONS... BUT SOME COUNTIES USE THE SAME REPORTING TIMEFRAMES AND FORMS TO STREAMLINE THE PROCESS FOR THE HOTEL OWNERS.
- STATE TIMEFRAMES:
 - MONTHLY TAX LESS THAN \$500 OR \$1,500 QUARTERLY – REMIT QUARTERLY 20 DAYS AFTER THE END OF THE QUARTER.
 - ALL OTHER HOTELS MUST FILE MONTHLY 20 DAY AFTER THE END OF THE MONTH

AUDITING THE REVENUE RECEIVED--

- TO VERIFY THE REVENUE RECEIVED ALIGNS WITH WHAT WAS FORWARDED TO THE COMPTROLLER – YOU MAY DOWNLOAD YOUR COUNTY’S HOT PAYMENTS FROM: [HTTPS://DATA-SECURE.COMPTROLLER.TEXAS.GOV/HOME/LOGIN](https://data-secure.comptroller.texas.gov/home/login)



The screenshot shows a web browser window with the URL <https://data-secure.comptroller.texas.gov/home/login>. The page header includes the logo for **COMPTROLLER.TEXAS.GOV** and the text "SIFT: Secure File Transfer". The main heading is "Secure Information and File Transfer System".

Welcome to the Texas Comptroller's Secure Information and File Transfer (SIFT) system.

This tool will allow you to download secured files.

Available datasets:

- Hotel Tax Receipts
- Sales Tax Rates - Multiple Address Upload
- Sales Tax Rates and Texas Address Files Download
- Local Sales Tax Paid-Up & Delinquent Report

Please sign in

Email:

Password:

[Forgot Password?](#)

Glenn Hegar, Texas Comptroller of Public Accounts [Contact Us](#)

AUDITING THE REVENUE RECEIVED--

- CREATE A USER NAME/PASSWORD OR LOG IN. SELECT "PUBLIC FILES" TO DOWNLOAD THE HOTEL OCCUPANCY TAX FOR YOUR COUNTY.

★ **COMPTROLLER.TEXAS.GOV**

SIFT: Secure File Transfer



Public Files

Public files which do not require special access.



Sales Tax Rate Lookup

Request sales tax rates and jurisdiction information for Texas addresses.

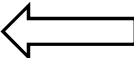


Sales Tax Rates and Texas Address Files

Download local jurisdiction tax rates file and Texas Address datasets.

AUDITING THE REVENUE RECEIVED--

- THERE WILL BE MULTIPLE ITEMS LISTED, SCROLL DOWN TO THE TIME FRAME YOU ARE LOOKING FOR AND CLICK “DOWNLOAD”

SIFT: Secure File Transfer					
stp05-02ph.zip	Download	05/02/22	zip		New Sales tax Permits (MM-DD represents the posting data)
fran05-02ph.zip	Download	05/02/22	zip		New Franchise Tax Permits (MM-DD represents the posting data)
Hotel Tax Receipts: First Quarter 2022	Download	05/02/22	zip		Quarterly list of hotel occupancy tax data reported by taxpayers under Tax Code Chapter 156. Login is required to comply with Tax Code Section 156.155.
Hotel Tax Receipts: Fourth Quarter 2021	Download	05/02/22	zip		Quarterly list of hotel occupancy tax data reported by taxpayers under Tax Code Chapter 156. Login is required to comply with Tax Code Section 156.155.
Hotel Tax Receipts: Third Quarter 2021	Download	05/02/22	zip		Quarterly list of hotel occupancy tax data reported by taxpayers under Tax Code Chapter 156. Login is required to comply with Tax Code Section 156.155.

AUDITING THE REVENUE RECEIVED--

- THIS ACTION WILL DOWNLOAD A ZIP FILE TO YOUR COMPUTER. WITHIN THE ZIP FILE WILL BE TWO FILES.
- ONE EXCEL DOCUMENT AND ONE WORD DOCUMENT. THE WORD DOCUMENT SPELLS OUT THE MEANING OF EACH COLUMN WITHIN THE EXCEL DOCUMENT. THE EXCEL DOCUMENT CONTAINS ALL PAYMENTS RECEIVED FOR ALL COUNTIES WITHIN THE TIME FRAME SELECTED.
- YOU WILL THEN NEED TO SORT AND FILTER THE HOTELS WITHIN YOUR COUNTY BASED ON YOUR COUNTY NUMBER.

AUDITING THE REVENUE RECEIVED--

Alignment		Number		Styles				Cells			Editing		
J	K	L	M	N	O	P	Q	R	S	T	U	V	W
EMBER'S MOTOR INN	1401 E LOOP 304	CROCKETT	TX	75835	113		60	20051110		2022Q1	50	32514.8	21854.8
CROCKETT-MELODY ACRES	1034 COUNTY ROAD 1630 W	CROCKETT	TX	75835	113		1	20130101		2022Q1	60	0	0
VACATION COUNTRY RENTALS LLC	442 DOGWOOD LN W	CROCKETT	TX	75835	113		6	20200401		2022Q1	50	85128.2	30154.8
CROCKETT INN	1511 E LOOP 304	CROCKETT	TX	75835	113		86	20140201		2022Q1	50	22121.2	220100.1
HOLIDAY INN EXPRESS	1511 E LOOP 304	CROCKETT	TX	75835	113		53	20150801		2022Q1	50	200121.2	198527.8
ECONOMY INN	614 N 4TH ST	CROCKETT	TX	75835	113		18	20160511		2022Q1	50	29521.8	27541.3
ALICE WHITEHOUSE	312 PRIVATE ROAD 5105	KENNARD	TX	75847	113		1	20180622		2022Q1	60	0	0
COMMERICAL WATERFRONT REAL ESTATE LLC	397 COUNTY ROAD 2143	CROCKETT	TX	75835	113		1	20200201		2022Q1	60	0	0
SALMON LAKE PARK + RESORT	247 SALMON LAKE RD	GRAPELAND	TX	75844	113		22	20210601		2022Q1	50	11987.2	11987.2

(J) HOTEL NAME

(K) (L) (M) (N) ADDRESS

(O) COUNTY NUMBER

(Q) # OF ROOMS

(R) DATE STARTED

(T) QUARTER FILING

(U) FILER TYPE (MONTHLY/QUARTERLY)

(V) TOTAL RECEIPTS

(W) TOTAL TAXABLE RECEIPTS *NOTE—AMOUNTS CHANGED TO PROTECT THE INNOCENT....

AUDITING THE REVENUE--

J	S	T	U	V	W	X	Y	Z	AA	A
EMBER'S MOTOR INN	2022Q1	50	32514.8	\$ 21,854.80	437.096					
CROCKETT-MELODY ACRES	2022Q1	60	0	\$ -						
VACATION COUNTRY RENTALS LLC	2022Q1	50	85128.2	\$ 30,154.80			TR#24601 \$437.10 RECEIVED			
CROCKETT INN	2022Q1	50	22121.2	\$ 220,100.10			4-Mar-22			
HOLIDAY INN EXPRESS	2022Q1	50	200121.2	\$ 198,527.80	3970.556					
ECONOMY INN	2022Q1	50	29521.8	\$ 27,541.30						
ALICE WHITEHOUSE	2022Q1	60	0	\$ -			TR#24612 \$3970.56 RECEIVED			
COMMERICAL WATERFRONT REAL ESTATE LLC	2022Q1	60	0	\$ -			3/29/2022			
SALMON LAKE PARK + RESORT	2022Q1	50	11987.2	\$ 11,987.20						

- IS THERE A FINDING?

AUDITING THE REVENUE RECEIVED--

- ISSUES TO BE AWARE OF...
 - BOTH THE STATE AND COUNTY TAX ALLOWS EXEMPTION FOR THE FOLLOWING ENTITIES: FEDERAL EMPLOYEES, DIPLOMATS, HIGH RANKING STATE OFFICIALS, PERMANENT RESIDENTS/OVER 30 DAY STAYS
 - LOCAL HOTEL OCCUPANCY TAX DOES NOT ALLOW AN EXEMPT FOR THE FOLLOWING ENTITIES: EDUCATIONAL, CHARITABLE AND RELIGIOUS
 - COUNTY AND CITY EMPLOYEES ARE NOT EXEMPT FROM STATE OR LOCAL OCCUPANCY TAXES

WHAT HAPPENS IF A HOTEL DOESN'T COLLECT OR PAY?

- THE LOCAL HOTEL OCCUPANCY TAX STATUTES PROVIDE FOR SPECIFIC PENALTIES A COUNTY MAY ASSESS AGAINST HOTEL OPERATORS WHO:
 - FAIL TO FILE THE HOTEL TAX COLLECTIONS REPORT
 - FILE LATE OR WITHOUT FULL PAYMENT, OR
 - PRODUCE FALSE TAX RETURNS.
- LATE FILING LESS THAN 30 DAYS – 5% PENALTY
- LATE FILING GREATER THAN 30 DAYS – 10% PENALTY

WHAT HAPPENS IF A HOTEL DOESN'T OR WON'T COLLECT OR PAY?

- UNDER TAX CODE 352.004(D), THE COUNTY MAY:
 - BRING A CIVIL SUIT AGAINST THE HOTEL OPERATOR FOR NONCOMPLIANCE
 - ASK THE DISTRICT COURT TO ENJOIN OPERATION OF THE HOTEL UNTIL THE REPORT IS FILED AND/OR THE TAX IS PAID
 - ANY OTHER REMEDIES PROVIDED UNDER TEXAS LAW

HOW CAN THIS TAX REVENUE BE USED?

- UNDER CHAPTER 352.101:
- **FIRST - EVERY EXPENDITURE MUST DIRECTLY ENHANCE AND PROMOTE TOURISM AND THE CONVENTION AND HOTEL INDUSTRY.**
- UNDER THE TAX CODE, EVERY EVENT, PROGRAM, OR FACILITY FUNDED WITH HOTEL OCCUPANCY TAX REVENUES MUST BE LIKELY TO DO TWO THINGS:
 - 1) *DIRECTLY PROMOTE TOURISM*; AND
 - 2) *DIRECTLY PROMOTE THE CONVENTION AND HOTEL INDUSTRY*.
- “TOURISM” IS DEFINED UNDER TEXAS LAW AS GUIDING OR MANAGING INDIVIDUALS WHO ARE TRAVELING TO A DIFFERENT, CITY, COUNTY, STATE, OR COUNTRY.
- A “DIRECT” PROMOTION OF THE CONVENTION AND HOTEL INDUSTRY HAS BEEN CONSISTENTLY INTERPRETED BY THE TEXAS ATTORNEY GENERAL AS A PROGRAM, EVENT, OR FACILITY LIKELY TO CAUSE INCREASED HOTEL OR CONVENTION ACTIVITY.

HOW CAN THIS TAX REVENUE BE USED?

- UNDER CHAPTER 352.101:
- **SECOND – EVERY EXPENDITURE MUST CLEARLY FIT INTO ONE OF SEVEN STATUTORILY PROVIDED CATEGORIES:**
 - (1) CONSTRUCTING, IMPROVING, ENLARGING, EQUIPPING, REPAIRING, OPERATING AND MAINTAINING A **CONVENTION CENTER OR VISITOR INFORMATION CENTER;**
 - (2) FURNISHING OF **FACILITIES, PERSONNEL AND MATERIALS** FOR THE REGISTRATION OF CONVENTION DELEGATES OR REGISTRANTS;

HOW CAN THIS TAX BE USED?

- UNDER CHAPTER 352.101 – AUTHORIZED USES (CON'T)
 - (3) **ADVERTISING** AND CONDUCTING **PROMOTIONAL PROGRAMS** TO ATTRACT TOURISTS AND CONVENTION DELEGATES OR REGISTRANTS;
 - (4) ENCOURAGEMENT, PROMOTION, IMPROVEMENT AND **APPLICATION OF THE ARTS**;
 - (5) HISTORICAL RESTORATION AND PRESERVATION PROJECTS OR ADVERTISING AND CONDUCTING PROMOTIONAL PROGRAMS TO ENCOURAGE TOURISTS TO VISIT PRESERVED **HISTORIC SITES OR MUSEUMS**;

HOW CAN THIS TAX BE USED?

- UNDER CHAPTER 352.101 – AUTHORIZED USES (CON'T)
 - (6) EXPENSES RELATED TO A **SPORTING EVENT** IN WHICH A MAJORITY OF PARTICIPANTS ARE TOURISTS INCLUDING ENHANCEMENT AND UPGRADING OF **EXISTING SPORTS FACILITIES OR FIELDS**;
 - (7) **SIGNAGE** DIRECTING PUBLIC TO **SIGHTS AND ATTRACTIONS** THAT ARE VISITED BY HOTEL GUESTS

REMEMBER....

- IF THE HOTEL TAX FUNDED EVENT OR FACILITY IS NOT REASONABLY LIKELY TO **DIRECTLY ENHANCE TOURISM AND THE HOTEL AND CONVENTION INDUSTRY**, LOCAL HOTEL OCCUPANCY TAX REVENUES CANNOT LEGALLY FUND IT.
- ALSO, TEXAS LAW ALSO PROVIDES THAT THE HOTEL OCCUPANCY TAX MAY NOT BE USED FOR GENERAL REVENUE PURPOSES OR GENERAL GOVERNMENTAL OPERATIONS OF A COUNTY.
- IT ALSO MAY NOT BE USED TO PAY FOR GOVERNMENTAL EXPENSES THAT ARE NOT DIRECTLY RELATED TO INCREASING TOURISM AND HOTEL AND CONVENTION ACTIVITY.

NOTE... PROMOTION OF THE ARTS CATEGORY -

- THLA AND TEXANS FOR THE ARTS (TFA) HAVE CREATED A MEMORANDUM OF UNDERSTANDING TO ASSIST LOCAL GOVERNMENTS IN IMPLEMENTING HOTEL TAX LAWS AS THEY RELATE TO THE ARTS. IN ORDER TO COMPLY WITH THE HOTEL OCCUPANCY TAX STATUTE, THLA AND TFA AGREE THAT TO BE ELIGIBLE FOR ARTS FUNDING FROM HOT REVENUES, ARTS RELATED RECIPIENTS MUST SATISFY THE FOLLOWING REQUIREMENTS:
- 1. THE RECIPIENT MUST PRESENT, PERFORM, PROMOTE, ENCOURAGE OR OTHERWISE MAKE POSSIBLE, ARTISTIC EVENTS, CULTURAL PERFORMANCES, PROGRAMS, EXHIBITIONS OR LECTURES INVOLVING ANY OF THE MAJOR ART FORMS LISTED IN TEXAS TAX CODE SECTION 351.101 (A) (4), OR "OTHER ARTS RELATED TO THE PRESENTATION, PERFORMANCE, EXECUTION AND EXHIBITION OF THESE MAJOR ART FORMS."

NOTE... PROMOTION OF THE ARTS CATEGORY -

- 2. THE HOTEL OCCUPANCY TAX FUNDED PROGRAMS, FACILITIES, AND/OR EVENTS MUST BE ADVERTISED AND OPEN TO THE GENERAL PUBLIC.
- 3. THE HOTEL OCCUPANCY TAX FOR FUNDED PROGRAMS, FACILITIES, AND/OR EVENTS MUST BE EXPENDED IN A MANNER THAT DIRECTLY ENHANCES AND PROMOTES TOURISM AND THE CONVENTION AND HOTEL INDUSTRY.

NOTE... PROMOTION OF THE ARTS CATEGORY -

- IN 2017, UNDER OPINION KP-0131, THE ATTORNEY GENERAL TOOK A STRICT POSITION ON USING LOCAL HOTEL TAX REVENUE FOR AN ARTS FACILITY.
- THE OPINION STATES THAT THE PHRASE, "PROMOTION OF THE ARTS," IN THE STATE STATUTE DOES NOT EXPRESSLY AUTHORIZE THE USE OF MUNICIPAL HOTEL TAX REVENUES FOR THE CONSTRUCTION OF ARTS FACILITIES.
- THE OPINION CONCLUDED, "CONSTRUCTION COSTS OF THEATER FACILITIES, CONSIDERED ALONE, ARE NOT WITHIN THE SCOPE" OF THE ARTS CATEGORY OF HOTEL OCCUPANCY TAX EXPENDITURES.
- BASED ON THIS REASONING, IT SEEMS THAT THE TEXAS ATTORNEY GENERAL HOLDS THAT FUNDING OF A PHYSICAL STRUCTURE WITH LOCAL HOTEL TAX REVENUE MUST BE SPECIFICALLY AUTHORIZED UNDER **SOME OTHER STATUTORY CATEGORY** OF HOTEL TAX EXPENDITURES, ASIDE FROM THE GENERAL "PROMOTION OF THE ARTS" CATEGORY.

NOTE... HISTORICAL RESTORATION/PRESERVATION-

- A COUNTY MAY SPEND A PORTION OF ITS HOTEL OCCUPANCY TAX REVENUES TO ENHANCE HISTORICAL RESTORATION AND PRESERVATION PROJECTS OR ACTIVITIES, OR ADVERTISING AND CONDUCTING SOLICITATIONS AND PROMOTIONAL PROGRAMS TO ENCOURAGE TOURISTS TO VISIT PRESERVED HISTORIC SITES OR MUSEUMS THAT ARE LIKELY TO ATTRACT TOURISTS AND HOTEL GUESTS.
- TEXAS LAW DOES NOT LIMIT SUCH FUNDING TO STRUCTURES THAT ARE OWNED BY A PUBLIC OR NONPROFIT ENTITY, OR TO WHETHER THE PROJECT IS LISTED ON A HISTORIC REGISTRY, BUT THE COUNTY MAY CHOOSE TO IMPOSE SUCH LIMITATIONS.
- IT IS NOT ENOUGH THAT A PROJECT OR ACTIVITY EVENT MERELY BE HISTORICAL IN NATURE; TEXAS LAW REQUIRES THAT THE HISTORICAL RELATED EXPENDITURE ALSO DIRECTLY PROMOTE TOURISM AND THE HOTEL AND CONVENTION INDUSTRY.

NOTE... SPORTING EVENTS WITHIN COUNTIES UNDER 1 MIL

- TO QUALIFY, THE SPORTING EVENT MUST BE ONE THAT WOULD “SUBSTANTIALLY INCREASE ECONOMIC ACTIVITY AT HOTELS AND MOTELS WITHIN THE VICINITY.”
- IT ALSO REQUIRES THAT A MAJORITY OF THE PARTICIPANTS IN THE SPORTING EVENT ALSO BE TOURISTS TO THE AREA.
- THIS CATEGORY IS TO ALLOW COMMUNITIES TO FUND THE EVENT COSTS FOR SPORTING TOURNAMENTS THAT RESULT IN **SUBSTANTIAL HOTEL ACTIVITY.**
- THE REQUIREMENT FOR ‘TOURISTS’ PREVENTS THE USE OF LOCAL HOTEL TAX FOR SPORTING RELATED EVENTS THAT ARE PURELY LOCAL (E.G.; LOCAL RECREATION CENTERS, LOCAL LITTLE LEAGUE AND PARKS EVENTS, INTRAMURAL SPORTS, ETC.)

NOTE... SIGNAGE

- IN 2009, THE TEXAS LEGISLATURE ADDED A STATUTORY CATEGORY THAT ALLOWS COUNTIES TO USE COUNTY HOTEL OCCUPANCY TAX REVENUE TO PAY FOR SIGNAGE DIRECTING TOURISTS TO SIGHTS AND ATTRACTIONS FREQUENTLY VISITED BY HOTEL GUESTS IN THE COMMUNITY.

HOW MUCH IS GIVEN??

- THERE IS NO STATUTORY FORMULA FOR DETERMINING THE LEVEL OF IMPACT AN EVENT MUST HAVE TO SATISFY THE REQUIREMENT TO DIRECTLY PROMOTE TOURISM AND HOTEL AND CONVENTION ACTIVITY.
- HOWEVER, COMMUNITIES WITH SUCCESSFUL TOURISM PROMOTION PROGRAMS OFTEN CONDITION THE AMOUNT OF HOTEL OCCUPANCY TAX THAT IS AWARDED TO THE PROPORTIONATE IMPACT OF THE EVENT OR FACILITY ON TOURISM AND HOTEL ACTIVITY INCIDENT TO THE FUNDING REQUEST

WHAT IS THE PROCEDURE?

- IT IS A GOOD PRACTICE TO UTILIZE A HOTEL TAX APPLICATION FORM.
- TEXAS HOTEL AND LODGING ASSOCIATION HAS A SAMPLE HOTEL OCCUPANCY TAX APPLICATION FORM AND A “POST EVENT” FORM THAT ARE ALREADY IN USE BY MANY COUNTY GOVERNMENTS THROUGHOUT TEXAS.
- FOR A COPY OF THESE TWO FORMS, SIMPLY CALL THLA AT (512) 474-2996, OR EMAIL THLA AT NEWS@TEXASLODGING.COM.
- AN AUDIT PROGRAM SHOULD BE ESTABLISHED TO FOLLOW THE REQUIREMENTS OF THE APPLICATION AND POST EVENT REQUIREMENTS.

WHAT IS THE PROCEDURE?

- THESE FORMS POSE QUESTIONS OF FUNDING APPLICANTS SUCH AS:
 - “DO YOU HAVE A HOTEL ROOM BLOCK FOR YOUR EVENTS?,” AND
 - “WHAT DO YOU EXPECT TO BE THE NUMBER OF ROOM NIGHTS SOLD FOR THIS EVENT?”
 - HAS THE ENTITY NEGOTIATED A SPECIAL HOTEL PRICE FOR ATTENDEES OF THEIR FUNDED EVENT?
- **IF THE ENTITY DOES NOT FIND THE NEED TO RESERVE A HOTEL SPACE OR ROOM BLOCK OR NEGOTIATE A SPECIAL HOTEL RATE, IT IS NOT LIKELY THAT THEY ANTICIPATE THEIR EVENT/S WILL HAVE A MEANINGFUL IMPACT ON HOTEL ACTIVITY.**

IF APPROVED...

- HOW WILL YOUR COUNTY ENSURE YOU FOLLOW THE LAW WHEN GIVING THE FUNDS TO ELIGIBLE ENTITIES? SPEAK WITH YOUR COUNTY ATTORNEY TO ESTABLISH THE PROCESS. INTERLOCAL AGREEMENT MAYBE?
- SO... MOVING ON... A CHECK IS CUT, THE EVENT IS HELD, THE POST EVENT REPORT IS RETURNED ALONG WITH WHATEVER REQUIREMENTS YOUR PROGRAM ESTABLISHED – OVER AND DONE WITH – RIGHT???
- ALMOST....

COUNTY REPORTING TO COMPTROLLER

- IN 2021, THE 87TH LEGISLATURE PASSED SENATE BILL 1655, EXPANDING THIS REPORTING REQUIREMENT TO INCLUDE COUNTIES UNDER TEXAS TAX CODE SECTION 352.009.
- **REPORTING DEADLINES** - 50-DAY WINDOW TO REPORT RATE AND REVENUE AMOUNTS. THE PERIOD BEGINS JANUARY 1 AND ALL REQUIRED INFORMATION MUST BE SUBMITTED NO LATER THAN FEBRUARY 20 OF EACH YEAR.
- TO FULFILL THIS REQUIREMENT – GO TO WEBSITE:
[HTTPS://COMPTROLLER.TEXAS.GOV/TRANSPARENCY/LOCAL/HOTEL-RECEIPTS/](https://comptroller.texas.gov/transparency/local/hotel-receipts/)

COUNTY REPORTING TO COMPTROLLER

Texas Comptroller's Annual Local Hotel Occupancy Tax (HOT) Report	
County Name	
Report year (most recent completed fiscal year)	
Contact Name	
Contact Phone	
Contact Email	
County's HOT information	
Rate (%)	0.00%
Amount of annual revenue collected	\$ -
County's sports and community venue tax information	
Rate (%)	0.00%
Amount of annual revenue collected	\$ -
End of Worksheet	

SOURCES

- **TAX CODE**
 - CHAPTER 352 – COUNTY HOTEL OCCUPANCY TAXES
- **TEXAS HOTEL & LODGING ASSOCIATION PUBLICATION**
 - WHAT COUNTIES NEED TO KNOW TO ADMINISTER LOCAL HOTEL OCCUPANCY TAXES-2021
 - COUNTY MEMBERSHIP
- **SCOTT JOSLOVE, CEO & PRESIDENT OF THE TEXAS HOTEL & LODGING ASSOCIATION**
 - (512)474-2996
- **COMPTROLLER OVERVIEW – LOCAL HOTEL OCCUPANCY TAX OVERVIEW (TEXAS.GOV)**
 - [HTTPS://COMPTROLLER.TEXAS.GOV/ECONOMY/LOCAL/HOTEL.PHP](https://comptroller.texas.gov/economy/local/hotel.php)

QUESTIONS?

- CONTACT INFORMATION:

- MELISSA JETER
- HOUSTON COUNTY AUDITOR
- MJETER@CO.HOUSTON.TX.US
- 936-348-4516