

HOTEL OCCUPANCY TAX

Sec. 38.30. Definitions.

For the purpose of this subchapter the following definitions shall apply unless the context clearly indicates or requires a different meaning:

Bed and Breakfast. A residential premise, or portion thereof, used for lodging accommodations to occupants for a period of less than thirty (30) days and which is permanently occupied by the property owners listed on the county appraisal district records for which the property is located.

Consideration. The cost of the room in that hotel, short-term rental, or bed and breakfast only if the room is one ordinarily used for sleeping, and shall not include the cost of any food served or personal services rendered to the occupant of that room not related to the cleaning and readying of the room for occupancy.

Hotel. Any building or buildings in which the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses or other buildings where rooms are furnished for a consideration, but hotel shall not be defined as to include hospitals, sanitariums or nursing homes.

Occupancy. The use or possession, or the right to use or possession, of any room in a hotel, short-term rental, or bed and breakfast if the room is one ordinarily used for sleeping and if the occupant's use or possession, or right to use or possession extends for a period of fewer than 30 days.

Occupant. Anyone who, for a consideration, uses, possesses or has a right to use or possess any room in a hotel, short-term rental, or bed and breakfast if the room is one ordinarily used for sleeping.

Short-term rental. A residential premise, or portion thereof, used for lodging accommodations to occupants for a period of less than thirty (30) days that is not permanently occupied by the property owners listed on the county appraisal district records for which the property is located.

Sec. 38.31. Levy of tax; rate; exceptions.

Under the provisions of V.T.C.A., Tex. Tax Code, Chapter 351, there is hereby levied a tax upon the cost of occupancy of any sleeping room furnished by any hotel, short-term rental, or bed and breakfast where the cost of occupancy is at the rate of \$2.00 or more per day, the tax to be equal to seven percent of the consideration paid by the occupant for the room to that hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

Sec. 38.32. Collection required by owners, manager and the like.

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed by this subchapter for the city.

Sec. 38.33. When payment due; reports to be filed.

The taxes provided for herein shall be paid on a quarterly basis.

- (A) The regular calendar quarters of the year shall be the first quarter being composed of the months of January, February and March; the second quarter being the months of April, May and June; the third quarter being the months of July, August and September; and the fourth quarter being the months of October, November and December.

-
- (B) On the last day of the month following each quarterly period, every person required by this subchapter to collect the taxes imposed herein, shall file a report with City Tax Assessor and Collector showing the consideration paid for all room occupancies in the preceding quarter, the amount of the taxes collected on those occupancies, and any other information as the Tax Assessor and Collector may reasonably require. Those persons shall pay the taxes due on those occupancies at the time of filing of the report.

Sec. 38.34. Failure to pay, delinquencies; penalties.

If any person shall fail to collect the tax imposed herein, or fail to file a report as required herein, or shall fail to pay to the Tax Assessor and Collector the tax as imposed herein when the report for payment is due, or shall file a false report, then that person shall be deemed guilty of a misdemeanor. In addition to a penalty as set forth in section 37.99, the person who fails to remit the tax imposed by this subchapter within the time required shall forfeit five percent of the amount due as a penalty, and after the first 30 days shall forfeit an additional five percent of the tax; provided, that the penalty shall never be less than \$1.00. Delinquent taxes hereunder shall draw interest at the rate of six percent per annum beginning 60 days from the date due.

Sec. 38.35. Disposition of proceeds.

All revenue received from an occupancy tax authorized under this subchapter shall be used only for those purposes authorized under section 3(c) of Tex. Rev. Civ. Stat. Ann., Article 1269j-4.1, except that the Tax Assessor and Collector of the city may retain for the city an amount equal to five percent of the taxes collected to cover the cost of collecting those taxes.

Sec. 38.36. Authority of tax assessor and collector.

The City Tax Assessor and Collector shall have the power to make any rules and regulations as are necessary to effectively collect the tax levied herein, and shall upon reasonable notice have access to the books and records necessary to enable the Tax Assessor and Collector to determine the correctness of any report filed as required by this subchapter, the amount of taxes due under the provisions of this subchapter.

Secs. 38.37—38.49. Reserved.