

A Helpful Guide to Hotel Occupancy Taxes

What do I need to do next?

Property owners are responsible for contacting the **State of Texas** Comptroller's Office in order to register and obtain a taxpayer ID number to pay the **State's** hotel occupancy taxes.

Please visit <http://www.window.state.tx.us/taxinfo/hotel/index.html> or call 1-800-252-1385 for more information. All short term rentals are subject to the **State of Texas** Hotel Occupancy Tax.

Those registered and licensed with Code Compliance need not register again with the City of Austin Controller's office. An account number for **City of Austin** Hotel Occupancy Tax reporting will be created for each short-term rental license held, by the **City of Austin** Controller's office. License holders will receive an email confirming the account setup if they are within the Austin Full Purpose Jurisdiction. This account number will be different from both the operating license number issued by the Code Compliance Department AND the taxpayer ID issued by the **State of Texas**.

Only those addresses within the Full Purpose Jurisdiction are subject to the **City of Austin** Hotel Occupancy Tax. In order to verify your jurisdiction visit:

<http://austintexas.gov/gis/JurisdictionsWebMap/>

How much do I charge in hotel occupancy taxes?

Properties within the Austin Full Purpose Jurisdiction: Charge customers a 15% hotel occupancy tax in addition to the room rate. 9% of the hotel occupancy tax is collected and paid to the **City of Austin**, and 6% of the hotel occupancy tax is collected and paid to the **State of Texas**.

Properties not within the Austin Full Purpose Jurisdiction: Charge customers 6% hotel occupancy tax which is collected and paid to the **State of Texas**.

When do I pay hotel occupancy taxes?

Hotel occupancy taxes for the **City of Austin** are due quarterly, one month after the end of each calendar quarter. An email reminder to pay hotel occupancy taxes will be sent at the end of every quarter to the "contact email address" listed on your registration form.

The due dates for the quarters are as follows:

Quarter	Period	Due Date
1	January 1 – March 30	April 30
2	April 1 – June 30	July 31
3	July 1 – September 30	October 31
4	October 1 – December 31	January 31

Please note: **State of Texas** Hotel Occupancy Tax guidelines, deadlines and account numbers are different from those of the **City of Austin**.

How do I pay hotel occupancy taxes to the City of Austin?

Every quarter, fill out a Report of Hotel Occupancy Tax which is available on the Controller's Office website (see sidebar). Make a check payable to the '**City of Austin**' for the amount of tax due indicated on the Report of Hotel Occupancy Tax, and send your payment to the P.O. Box address listed on the Report. If you have not rented your short-term rental in a particular quarter, you **must** still send in a \$0 Report of Hotel Occupancy Tax. Taxes collected on behalf of the **State of Texas** should be remitted to the **State Comptroller's office** not to the **City of Austin Controller's office**. Please keep copies of reports submitted to the City of Austin for your records.

Who should I contact if I have questions about the City of Austin's Hotel Occupancy Tax?

Please refer to the Hotel Occupancy Tax Website for answers to Frequently Asked Questions.

If you require further assistance, please use any of the contact methods listed on the side bar above, and someone from the Controller's Office will assist you.



Financial Services Controller's Office

Website:

<http://austintexas.gov/department/hotel-occupancy-taxes>

Email:

hotels@austintexas.gov

Phone:

(512) 974-2590

Fax:

(512) 974-3449

Mailing Address:

City of Austin
FSD-Hotel
P.O. Box 2920
Austin, TX 78701