Local Hotel Occupancy Tax (HOT) Form Reference Guide

Please carefully read the instructions for each field's requirements to ensure accuracy.

Access Screen

1. Select a Taxing Entity to view and manage your Hotel Occupancy Tax Reports.

- Select your taxing entity for Local Hotel Occupancy Tax, either "municipality" or "county."

Home

1. Local Government Entities Homepage

- This page displays the name of the local government, entity type (municipality or county), and Texas Taxpayer ID for Local Government.

2. Start New Report

- Select the appropriate year for each report. Users can submit reports from 2017 to 2026 (10 years of historical reports).

3. HOT Reports

- The historical report table displays the fiscal year, tax rate, total revenue collected, revenue allocated, revenue unspent, date the report was created, and status of the report.
- Click the report year under the fiscal year column to view or edit your submission during the reporting period or to view any submission in progress to complete the report.

Revenue Collection

1. Report Year

- This shows the year of the report selected on the previous screen, "Start New Report."

2. Primary Contact Details

- The first and last name, position, email, and phone number of the filer.

3. Hotel Occupancy Tax Information

The Hotel Occupancy Tax is authorized by Tax Code Chapter 351 or Chapter 352 for the most recently completed fiscal year.

Tax Rate

- This is the percentage rate of the HOT imposed under Texas Tax Code chapters 351 or 352. If applicable, the percentage rate of the HOT imposed under Subchapter H, Texas Local Government Code Chapter 334.

Total revenue collected during the most recently completed fiscal year (HOT revenue collected this fiscal year)

- This is the dollar amount of revenue collected during the recently completed fiscal year from the HOT imposed under Texas Tax Code chapters 351 or 352.

Total unspent revenue collected in any preceding fiscal year (last year's fund balance)

- The dollar amount of revenue collected in any Fiscal year preceding the most recently completed fiscal year that has not yet been spent.

Total revenue allocated during the most recently completed fiscal year (expenditures for current fiscal year)

- This is the dollar amount of revenue allocated during the recently completed fiscal year from the HOT imposed under Texas Tax Code chapters 351 or 352. This amount cannot exceed the total revenue collected during the most recently complete fiscal year plus the total unspent revenue collected in any preceding fiscal year.

Total unspent revenue that remains in possession of the local government (this year's fund balance)

- This is the dollar amount of unspent revenue that remains in the municipality's or county's possession at the end of the most recently completed fiscal year.

4. HOT for Sports and Community Venues

Did the local government levy a hotel occupancy tax for sports and community venues under the authority of Subchapter H, Chapter 334, Local Government Code, during the most recently completed fiscal year? Select either "Yes" or "No."

- Enter the tax rate for the most recently completed fiscal year.
  The value should be lower than or equal to 0.03
- Enter the total revenue collected during the most recently completed fiscal year.

Revenue Allocation - MUNICIPALITY
Did your municipality/county allocate HOT revenue for any additional use, as authorized by Tax Code chapters 351 or 352, respectively? *Select "Yes" or "No" if your municipality or county allocated HOT revenue for any additional uses.*

- If "Yes" is selected, the expenditures allocation table will display.

Note: *Additional uses of specific HOT revenue to certain municipalities, as outlined in Tax Code Chapter 351, have been added to the expenditure allocation table. Consult your legal counsel to ensure your city is/was eligible to allocate HOT revenue for these uses. Comptroller staff are not permitted to advise on such matters.*

Expenditure Allocation – MUNICIPALITY
Provide the amount and percentage of total revenue collected by the local government under the authority of Tax Code Chapter 351 allocated to each of the following uses during the most recently completed fiscal year. Note: Do not include allocations of revenue collected by the local government prior to the most recently completed fiscal year (even if an allocation of such revenue occurred during the most recently completed fiscal year).
Note: *Allocation remaining must be $0.00 before continuing. Adjust the expenditures or allocations so that the full amount is properly allocated.*

Category:

Tourism Promotion, Convention, Visitor Services

- Convention center facilities or visitor information centers.
- Registration of convention delegates or registrants.
- Advertising to attract tourists, delegates, or registrants.
- Signage directing the public to sights and attractions.

Arts, Cultural, Historical, Science, Other Special Programs

- The encouragement, promotion, improvement, and application of the arts.
- Historical restoration and preservation projects or advertising and conducting solicitations and promotional programs for preserved historic sites or museums.
- Promotional and event expenses for an ecological tourism event.
- Spacecraft and spaceport activities (acquisition of sites, construction, improvement, enlarging, equipping, repairing, operation, and maintenance of facilities utilized by hotel guests to observe and learn).
- Promotion and preservation of dark skies.

Sports and Recreation

- Expenses for a sporting event in which the majority of participants are tourists.
- Enhancement and upgrading of existing sports facilities or fields.
- Authorized facility described by Section 351.1071(b) (establish, acquire, purchase, construct, improve, maintain, or operate).
- Coastal sports facilities owned by the municipality (construction, improvement, equipping, repairing, operation, and maintenance).
- Recreational facility (construction, enlarging, equipping, improvement, maintenance, repairing, and operation).
- To construct and expand recreational or sports facilities and fields owned by the municipality or another governmental entity described by *Section 351.10713(b)(1).*
- To operate recreational or sports facilities and fields owned by the municipality or another governmental entity described by *Section 351.10713(b)(2).*

Administrative Technology and Debt Service

- Electronic tax administration system (creation, maintenance, operation, and administration).
- Day-to-day operations, supplies, salaries, office rental, travel expenses, and other administrative costs incurred directly in the promotion and servicing expenditures.
- Conduct an audit of a person in the municipality required to collect HOT.
- Payment of bonds for public improvements (establishment, acquisition, purchase, construction, improvement, enlargement, equipment, or repair).
- Pay the principal of or interest on bonds or noted issues for purposes described in *Section 351.1055(*c).
- To pay bonds issued for purpose described by *Section 351.1071(c).*

Parks, Multiuse Venues, Infrastructure

- Arena used for rodeos, livestock shows, and agricultural expositions (construction, enlarging, equipping, improvement, maintenance, repairing, and operation).
- Coliseum or multiuse facility (construction, improvement, enlarging, equipping, repairing, operation, and maintenance).
- Improve or expand an airport.
- Parks, civic centers, civic center buildings, auditoriums, exhibition halls, coliseums, marinas, cruise ship terminal facilities, hotels, motels, parking facilities, golf courses, trolley or trolley transportation systems, and other facilities (maintenance, improvement or operation).

Beach, Coastal, and Waterway Programs

- Mitigate coastal erosion on adjacent public land.
- Clean and maintain adjacent public land.
- Beach patrol, lifeguard services, marine water safety, and park law enforcement.
- Clean and maintain public beaches.
- Provide beach security within the municipality.

Revenue Allocation - MUNICIPALITY (No Additional Uses)

Did your municipality/county allocate HOT revenue for any additional use, as authorized by Tax Code chapters 351 or 352, respectively? Select *"Yes" or "No" if your municipality or county allocated HOT revenue for any additional uses.*

- If "No" is selected, the expenditures allocation table will display.

Expenditure Allocation – MUNICIPALITY

Provide the amount and percentage of total revenue collected by the local government under the authority of Tax Code Chapter 351 allocated to each of the following uses during the most recently completed fiscal year. Note: Do not include allocations of revenue collected by the local government prior to the most recently completed fiscal year (even if an allocation of such revenue occurred during the most recently completed fiscal year).

Note: *Allocation remaining must be $0.00 before continuing. Adjust the expenditures or allocations so that the full amount is properly allocated.*

Category:

Tourism Promotion, Convention, Visitor Services

- Convention center facilities or visitor information centers.
- Registration of convention delegates or registrants.
- Furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants.
- Advertising to attract tourists, delegates, or registrants.
- Signage directing the public to sights and attractions.

Arts, Cultural, Historical, Science, Other Special Programs

- The encouragement, promotion, improvement, and application of the arts.
- Historical restoration, preservation projects or advertising and conducting solicitations, and promotional programs for preserved historic sites or museums.

Sports and Recreation

- Expenses for a sporting event in which the majority of participants are tourists.
- Enhancement and upgrading of existing sports facilities or fields.

Administrative Technology and Debt Service

- Electronic tax administration system (creation, maintenance, operation, and administration).
- Day-to-day operations, supplies, salaries, office rental, travel expenses, and other administrative costs incurred directly in the promotion and servicing expenditures.

Review and Submission Page

- **Thoroughly Review All Entered Data**
  Carefully check every field for accuracy. Ensure that all information is complete and correct.
- **Verify and Affirm Authorized Representatives**
  Check the acknowledgement box to affirm that you are an authorized representative and enter your full legal name as your signature. The submission date will populate automatically. No manual entry is required.
- **Submit Your Report**
  Once all information has been verified and the authorization step is complete, send in your report by clicking "Submit."

If "Type of Local Government" entity selected on the Access Screen is a county.

Revenue Allocation – COUNTY
Did your municipality/county allocate HOT revenue for any additional use, as authorized by Tax Code chapters 351or 352, respectively? Select *"Yes" or "No" if your municipality or county allocated HOT revenue for any additional uses.*

- If "Yes" is selected, the expenditures allocation table will display.

Note: Additional uses of specific HOT revenue are specific to certain counties, as outlined in Tax Code Chapter 352, have been added to the Expenditure Allocation Table below. Please consult your legal counsel to ensure your county is/was eligible to allocate HOT revenue for these uses.

Expenditure Allocation – COUNTY
Provide the amount and percentage of total revenue collected by the county under the authority of *Tax Code Chapter 352,* allocated to each of the following uses during the most recently completed fiscal year. Note: Do not include allocations of revenue collected by the county prior to the most recently completed fiscal year (even if an allocation of such revenue occurred during the most recently completed fiscal year).
Note: *Allocation remaining must be $0.00 before continuing. Adjust the expenditures or allocations so that the full amount is properly allocated.*

Category:

Tourism Promotion, Convention, Visitor Services

- Convention center facilities or visitor information centers.
- Registration of convention delegates or registrants.
- Advertising to attract tourists, delegates, or registrants.
- Signage directing the public to sights and attractions.
- Visitor information center (acquiring a site for and constructing, improving, enlarging, equipping, repairing, operating, and maintaining).
- Operate, maintain and improve a convention center in the county.
- Promotion of tourism and lodging.

Arts, Cultural, Historical, Science, Other Special Programs

- The encouragement, promotion, improvement, and application of the arts.
- Historical restoration and preservation projects or advertising and conducting

Solicitations, and promotional programs for preserved historic sites or museums.

- Aquariums, birding centers and viewing sites, history and art centers, and nature centers and trails (acquire, construct, furnish, or maintain).

Sports and Recreation

- Expenses for a sporting event in which majority of participants are tourists.
- Enhancement and upgrading of existing sports facilities or fields.
- Operate and maintain a fairground in the county.

Administrative Technology and Debt Service

- Electronic tax administration system (creation, maintenance, operation, and administration).
- Day-to-day operations, supplies, salaries, office rental, travel expenses, and other administrative costs incurred directly in the promotion and servicing expenditures.
- Bond debt service, construction, maintenance, or operation of a special events facility.
- General revenue purposes or general governmental operations of the county.

Parks, Multiuse Venues and Infrastructure

- Advertise and conduct solicitations, and promotional programs to attract visitors to the coliseum.
- Repairs and improvements to a county airport or reimbursement for repairs to the airport owned by the county.
- Construct and equip a pavilion.
- Repair and renovate a civic center owned by the county.
- Civic center with an arena used for rodeos, livestock shows, and agricultural expositions (construction, enlarging, equipping, improvement, maintenance, repairing and operation).
- Operate and maintain a coliseum in the county.

Beach, Coastal, and Waterway Programs

- Clean public beaches.
- Acquire, furnish or maintain facilities, including parks, that enhance public access to beaches.
- Provide and maintain public restrooms on or adjacent to beaches/beach access facilities.
- Provide and maintain litter containers on or adjacent to beaches/beach access facilities.
- Create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways.
- Removal of trash and litter in state-owned rivers and riverbeds located within the county.

Revenue Allocation – COUNTY (No Additional Uses)

Did your municipality/county allocate HOT revenue for any additional use, as authorized by Tax Code chapters 351 or 352, respectively? Select *"Yes" or "No" if your municipality or county allocated HOT revenue for any additional uses.*

- If "No" is selected, the expenditures allocation table will display.

Expenditure Allocation (COUNTY)

Provide the amount and percentage of total revenue collected by the county under the authority of *Tax Code Chapter 352*, allocated to each of the following uses during the most recently completed fiscal year. Note: Do not include allocations of revenue collected by the county prior to the most recently completed fiscal year (even if an allocation of such revenue occurred during the most recently completed fiscal year).

Note: *Allocation remaining must be $0.00 before continuing. Adjust the expenditures or allocations so that the full amount is properly allocated.*

Category

Tourism Promotion, Convention, Visitor Services

- Convention center facilities or visitor information centers.
- Registration of convention delegates or registrants.
- Advertising to attract tourists, delegates, or registrants.
- Signage directing the public to sights and attractions.

Arts, Cultural, Historical, Science, Other Special Programs.

- The encouragement, promotion, improvement, and application of the arts.
- Historical restoration and preservation projects or advertising and conducting solicitations, and promotional programs for preserved historic sites or museums.

Sports and Recreation

- Expenses for a sporting event in which the majority of participants are tourists.
- Enhancement and upgrading of existing sports facilities or fields.

Administrative Technology and Debt Service

- Electronic tax administration system (creation, maintenance, operation, and administration).
- Day-to-day operations, supplies, salaries, office rental, travel expenses, and other administrative costs incurred directly in the promotion and servicing expenditures.

Review and Submission Page

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