



FAQs - HOTEL OCCUPANCY TAX (HOT)

This is a quick guide to frequently asked questions only and is not a complete listing of Hotel Occupancy Tax regulations. If you have more questions, please contact us at 830-868-2009. If you have legal questions, please visit the state's website at <https://comptroller.texas.gov/taxes/hotel/> or contact your attorney or accountant for advice.

Definition of Hotel Occupancy Tax (HOT)

Hotel Occupancy tax is a tax on the short term rental of rooms for stays less than 30 days that the city, county, state or country may require; it is a percentage of the price of accommodations and any additional fees like cleanings or extra guests. An occupancy tax can also be referred to as a lodging tax, a room tax, a sales tax, a tourist tax, or a hotel tax.

Who has to collect these taxes?

Short term rentals. Any lodging property which rents a bed for less than 30 consecutive days must collect the taxes and remit to the state, and locally to Blanco County and municipalities (Blanco and Johnson City). This includes, but is not limited to, hotels, motels, cottages, cabins, bed and breakfasts, country homes, vacation rental homes such as AirBnB, glamping tents which include a bed, tree houses, condominiums, garage apartments, a room in a owner-occupied house, etc., if the stay is less than 30 consecutive days.

How much are these taxes?

The amount of tax that you as a lodging operator should collect from your guests on behalf of Blanco County is 7%. This is in addition to the 6% tax that you collect for the State. Please note, however, that if you are collecting the 7% occupancy tax for the City of Blanco or Johnson City, then the County's occupancy tax does not apply to you. Therefore, guests who stay in any lodging facility in Blanco County will be subject to an occupancy tax in the total amount of 13%.

When do I start collecting the tax?

Hotel Occupancy tax in Blanco County is effective April 1, 2024.

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When is the first tax payment due?

The first payment will be due for Q2 April – June 2024 (due July 31st). Q1 is listed on the tax reporting form because it is the form that will be used moving forward. You do not need to send a form with zero tax due for Q1 2024.

If no one stayed at my property this month or quarter, do I need to file reports?

YES. Beginning Q2 2024 April – June 2024 returns must be filed for every period even if you have no amount subject to tax or no tax due. Just put zeros in the appropriate places on the form.

After I collect the tax, how and when do I pay these taxes?

Submissions to the County are to be made quarterly to the County Treasurer. Send in the completed tax form with a check by mail to the Treasurer's Office, PO Box 471, Johnson City, TX 78636.

Do I have to collect taxes on cleaning fees for my short-term rental property?

YES. Anything the host requires the guest to pay, including cleaning, pet fee, extra person fee, rollaway bed fee, etc. whether stated separately or rolled in to the overall price of the accommodation, is subject to the tax. Basically, if it's a non-negotiable, nonrefundable fee that's mandatory in order to use the rental, it's generally taxable.

AirBnB and VRBO already collect HOT for my vacation rental home listing, do I need to collect HOT?

YES. Some vacation home rental companies are only collecting State taxes per agreement. In Blanco County, you are still subject to a county tax that must be collected and paid directly to the County Treasurer.

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If AirBnB and VRBO collect State taxes online, how do I collect Hotel Occupancy Tax for the County?

Go to your contracted rental website and look in their Help section or contact them; you may be able to add the tax rate into the online payment form. If you are not able to collect the taxes online via the rental website, you will still need to collect the taxes from your renters.

Are bookings that were made or bookings that were paid in full prior to April 1, 2024 exempt from this tax?

Please refer to Section 352.0031 of the Texas Tax Code. Essentially, if an innkeeper has previously booked (contracted) a reservation before April 1st, 2024 that is not subject to change, then the tax does not apply. Conversely, if the reservation contract has any language that it is subject to change, then the tax would apply to the stay (on and after April 1st). It is the obligation of each innkeeper to track what reservations do and do not qualify to be taxed and to collect the tax for the stay. Please go to <https://statutes.capitol.texas.gov/Docs/TX/htm/TX.352.htm> to view the tax code regarding County Hotel Occupancy taxes.
