

**ORDER REAFFIRMING RESOLUTION CREATING A HOTEL
OCCUPANCY TAX**

Whereas the BLANCO County Commissioners Court is authorized pursuant to Texas Tax Code, Section 156 to impose a Hotel Occupancy Tax, and

Whereas the provisions of said law allows for the adoption of said tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping, and

Whereas Owners/managers of hotels located in Blanco County, Texas shall report and pay the amount collected to the Blanco County Treasurer on a quarterly basis, with payment due no later than the last day of the month following the end of a quarter (*specifically first quarter taxes collected from January through March are due by April 30, second quarter taxes collected from April through June are due by July 31, third quarter taxes collected from July through September are due by October 31 and fourth quarter taxes collected from October through December are due by January 31*).

Whereas, Pursuant to Section 352.004 of the Texas Tax Code, if the owner of a hotel fails to report when required or pay the tax when due as set out in section 1 above, the owner shall pay a penalty of five percent (5%) of the amount of the tax due. If the owner fails to file the report or pay the tax before the 31st day after the date that the report or tax payment was due, the owner shall pay an additional penalty of five percent (5%) of the amount of the tax due. Delinquent taxes and accrued penalties shall draw interest at the rate of ten percent (10%) a year beginning 60 days after the date on which the tax was due.

Whereas the BLANCO County Hotel Occupancy Tax shall apply to all hotels located within the county that are not subject to municipal hotel occupancy, and

Whereas said hotel subject to the BLANCO County Hotel Occupancy Tax shall account and collect said occupancy tax at a time and on a form prescribed by BLANCO County and shall remit said tax and report to the BLANCO County Treasurer;

Now, therefore, be it ORDERED that the BLANCO County Commissioners Court does hereby adopt and impose a Hotel Occupancy Tax effective OCTOBER 1, 2023; and collection shall begin on April 1, 2024, in accordance with the terms heretofore stated, and

Be it further ORDERED that the tax rate shall be SEVEN percent (7%) of the price paid for a room in a hotel.

Moved and seconded and passed by majority vote on this 26 day of March, 2024.


Brett Bray, County Judge


Tommy Weir, Commissioner Pct. 1


Emil Uecker, Commissioner Pct. 2


Chris Liesmann, Commissioner Pct. 3


Charles Riley, Commissioner Pct. 4

Attest:


Laura Walla, County Clerk

