

## QUICK GUIDE TO REPORTING YOUR TAX

### BASTROP COUNTY

Beginning Oct. 2, 2023, Hotel Occupancy Tax reporting must be filed to the Bastrop County Treasurer via **Localgov**, an online service which accepts ACH/EFT bank account draft (\$1 transaction fee) or Visa/Mastercard (3% fee).

**Register your property at:** [tax.localgov.org/login](http://tax.localgov.org/login)

**Customer Service:** (877) 842-3037  
[service@localgov.org](mailto:service@localgov.org)

**Help Center:** [service.localgov.org/knowledge](http://service.localgov.org/knowledge)

For more information on HOT, STRs, lodging partnerships and resources, tax rate, and extraterritorial jurisdiction (ETJ) of lodging property:  
Fran Hunter, Tourism & Economic Development  
[frances.hunter@co.bastrop.tx.us](mailto:frances.hunter@co.bastrop.tx.us) (512) 581-4074  
[www.co.bastrop.tx.us/page/ds.tourism\\_economic](http://www.co.bastrop.tx.us/page/ds.tourism_economic)

### CITY OF BASTROP

Bastrop also partners with Localgov to collect HOT, and Bastrop has building and zoning codes.

[cityofbastrop.org/page/fin.tax\\_info](http://cityofbastrop.org/page/fin.tax_info)

Bastrop City Hall 512-332-8800

### CITY OF ELGIN

Finance Director 512-229-3218

Payment form: [elgintx.com/648/Hotel-Tax](http://elgintx.com/648/Hotel-Tax)

Information: Economic Development Handbook 2015, pages 134-159

### CITY OF SMITHVILLE

Tax is to be paid and reported via the City's online portal. The city has a permitting process and ordinances to follow.

[ci.smithville.tx.us/city-departments/general/](http://ci.smithville.tx.us/city-departments/general/)

Tracie Wallace Dzenowski  
512-237-3282, ext 2101  
[twallace@ci.smithville.tx.us](mailto:twallace@ci.smithville.tx.us)

### STATE OF TEXAS

[comptroller.texas.gov/taxes/hotel/](http://comptroller.texas.gov/taxes/hotel/)

## DO YOU RENT A BED TO VISITORS ?

### TOURISM IS ECONOMIC DEVELOPMENT

Bastrop County understands the importance of Tourism to our local economy and has a partnership program for short term lodging.

Tourism is one of the leading employers and revenue generators around the State of Texas. Tourism is also a "clean" industry and, after a worldwide halt in 2020, is again a growing one, according to travel experts.



Tourism programs for Bastrop County and the cities of Bastrop, Elgin and Smithville are funded by Hotel Occupancy Tax, also known as HOT. HOT collected from guests fund Tourism programs throughout Bastrop County that are designed to attract more visitors to our area and for other applicable Tourism-related purposes in Chapter 156 (State), Chapter 352 (County), and Chapter 351 (Municipal) of the Texas Tax Code.

That means more visitor spending at restaurants, retail stores, lodging, gas stations, attractions and more. It also means that we have more services and products available to locals. The County and the cities of Bastrop, Elgin and Smithville may have different Tourism programs but they all work to attract more visitors to the County.

Hotel Occupancy Tax is a driver of our economy. Tax collection from guests is the reason for this positive growth, and the reason why it was made into law. We all need to do our part to collect and submit HOT to the correct entities to continue our cycle of positive economic development.

## DO YOU RENT A BED TO VISITORS ?

*If your paying guest stays less than 30 days, Bastrop County lodging owners need this helpful guide.*



### SHORT TERM LODGING and HOTEL OCCUPANCY TAX



UPDATED for OCTOBER 2023

## SO YOU'VE DECIDED TO RENT YOUR BASTROP COUNTY PROPERTY TO VISITORS

Congratulations! You've just joined the Tourism Industry through your lodging rental. We want to help you create a wonderful experience for your guest. There are some basics you need to know about your short term rental (STR) and the laws that govern them.

### WHAT IS A SHORT TERM RENTAL (STR)?

Basic definition is any sleeping accommodation that is rented for less than 30 days consecutively. This could be any lodging property such as a hotel, motel, bed & breakfast, a short term rental listed through services like AirBnB or VRBO, glamping tent, an entire house, a private room in your house or a building in your backyard, etc., including for an event such as a wedding or themed activity.

In the Texas Tax Code, all of the above are referred to as "Hotels."

*Once you begin renting your property, no matter how frequently or infrequently, you have become a business, aka "Hotel" or short term rental.*

### DO I NEED A PERMIT?

You might. if you are inside of a City limit or their extraterritorial jurisdiction (ETJ), you will be subject to the regulations of the city.

Those outside of city limits but inside of their ETJ are subject to the city's application process and Hotel Occupancy Tax.

Bastrop County does not have an STR permitting process, but lodging may be subject to other permits and applications such as septic, driveway approvals, 911 addressing, etc.

## WHAT IS HOTEL OCCUPANCY TAX?

Hotel Occupancy Tax, known as HOT, is due on all charges for renting the room, and items or services, other than personal services or telephone. Basically any charge that a person must pay to rent the short term lodging. *Bastrop County exempts your online service fee.*

Examples of items which are taxed:

- Room rate including fees for extra persons, pets, rollaway bed, resort fees, refrigerator, safe, cleaning, and room cancellation, etc.

*NOTE: These are local allowances - the State of Texas collects HOT on more items.*

### WHO MUST FILE?

You must file if you are a sole owner, partnership, corporation or other organization that owns, operates, manages, and/or controls any hotel or location offering sleep accommodations for periods of less than 30 days, that are located in Bastrop County.

If you have an event in which your paying client uses sleep accommodations, you'll need to itemize your bill or file tax on the entire bill.

### HOW OFTEN DO I FILE?

Monthly to Bastrop County. However, if a taxpayer owes less than \$500 for a calendar month or \$1,500 for a calendar quarter, the taxpayer qualifies to submit taxes quarterly with County approval.

Bastrop County and the three cities all follow legislation of the Texas Tax Codes, but have their own administrative practices which work best for their organization.

If you have zero overnight stays, you are still required to report to Bastrop County, until you send in written, signed notice that you are no longer renting the property.

## TAX RESPONSIBILITY

Some online services like Airbnb collect the 6% State of Texas portion and submit it to the State, but they do not collect local County or City tax.

All tax is the responsibility of the short term rental owner/manager. The lodging owner has the legal right to add Hotel Occupancy Tax onto the guest's bill. If you do not collect the tax from your guests, you will have to pay it out of your revenue.

*This is a "pass through" tax meaning that it can be collected from the guest and does not have to come out of owner's revenues.*

*Travelers expect to see this tax on their bill.*

State and local governments have the legal right to audit any STR, bring suit for noncompliance, and, in some circumstances, close the business.

## TAX RATE IN BASTROP COUNTY

The rate of Hotel Occupancy Tax in Bastrop County is based on the property location within the County – whether it is in the city limits of Bastrop, Elgin or Smithville or their extraterritorial jurisdictions (ETJ). Elgin and Smithville have a 1 mile ETJ. Bastrop has a 1 mile ETJ plus a much larger area that goes west/southwest towards the county line.

Your total HOT tax collected MUST equal either 13.75% or 13% .

**13.75%**  
**or**  
**13%**

### INSIDE a city limit or ETJ

To the State of Texas	6%
To Bastrop County	0.75%
To the City	7%
<b>TOTAL TAX</b>	<b>13.75%</b>

**Where  
is your  
property  
located?**

### OUTSIDE a city limit and ETJ

To the State of Texas	6%
To Bastrop County	7%
<b>TOTAL TAX</b>	<b>13%</b>