



## **INSTRUCTIONS for FILING HOTEL OCCUPANCY TAX to the COUNTY OF BASTROP located in the State of Texas.**

### **Section 1 DEFINITIONS**

In this document, all properties and locations subject to Hotel Occupancy Tax may also be named as “hotel” or “hotels” in these instructions.

The terms “tax,” “taxable,” and “taxes” all refer to Hotel Occupancy Tax.

The Report of Hotel Occupancy Tax – County of Bastrop may also be referred to as “Report” or “Report form.”

### **Section 2 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, motel, bed and breakfast, room, house, tourist court, residency inn, condominium, cabin, cottage, vacation rental, short term rental, or other location offering sleep accommodations for periods of less than 30 days that are located in Bastrop County. Sleep accommodations do not include meeting rooms, offices, or other general gathering areas.

With the numerous sporting and entertainment events around the state, many homeowners rent their homes or rooms in their house to people attending these events. Persons leasing sleep accommodations in their house must also file Hotel Occupancy Tax with Bastrop County. Property management companies, online travel companies and other third-party rental companies may also be responsible for filing the tax.

Regulations for Hotel Occupancy Tax are set by the State of Texas and noted in the

Tax Code. All hotels within Bastrop County are subject to a local Hotel Occupancy Tax, and the hotel location will determine whether the taxable rate is 7% or 0.75%.

You are responsible for your tax collection and submission to Bastrop County. If you list your hotel with an online service, make sure that the correct amount of tax is being collected and filed with Bastrop County.

Hotels at different locations may not combine revenue on one Report nor file joint Reports.

A hotel must file a report for each required reporting period.

### **Section 3**

#### **WHEN AND WHERE TO FILE**

Reports must be filed on or before the 20<sup>th</sup> day of the calendar month following the (a) REPORTING PERIOD. When the (b) DUE DATE falls on a weekend or a Bastrop County holiday, the (b) DUE DATE shall be the next regular Bastrop County workday. The REPORT OF HOTEL OCCUPANCY TAX form and tax remittance may be submitted in the following ways:

- By Mail: Bastrop County Treasurer, PO Box 676, Bastrop TX 78602. Envelopes must be postmarked by due date to not incur any late charges.
- Online Reporting: Instructions and online options are available at [www.co.bastrop.tx.us/page/tr.treasurer](http://www.co.bastrop.tx.us/page/tr.treasurer)
- Submitting Report by Email: [HOT@co.bastrop.tx.us](mailto:HOT@co.bastrop.tx.us)
- In Person: 904 Pecan Street, Bastrop TX 78602

Once you begin operating as a hotel, a report must be filed with Bastrop County Treasurer for every reporting period for each Hotel location, even if there are no (i3) TAXABLE RECEIPTS.

Different reporting periods shall not be combined on one report.

Any hotel who wishes to use a different report form to file the tax must request, in writing, approval from Bastrop County Commissioners Court.

If the property is no longer operating as a hotel, you must file a final Report of Hotel Occupancy Tax with the status change noted in section (g) STATUS OF BUSINESS, or you are still responsible for reporting and remitting tax.

### **Section 4 VIOLATIONS**

Pursuant to Section 352.004 of the Texas Tax Code, the Bastrop County Auditor shall refer any Hotel Occupancy Tax account that has been a delinquent balance older than ninety (90) days to the County Attorney for the purpose of filing a suit to enjoin the hotel from operating until the tax is paid and the report(s) filed. This remedy shall be in addition to the remedy of a collection suit, and in addition to other available remedies.

### **Section 5 FORM INSTRUCTIONS\***

*\*Please note that some fields may populate themselves when using a fillable version of this form.*

**(a) REPORTING PERIOD:** The (a) REPORTING PERIOD is determined by the amount of tax due. A hotel that owes less than \$500 for each calendar month or \$1,500 for a calendar quarter shall report and remit on the 20<sup>th</sup> day of the month following the end of the quarter. All other hotels with larger revenues shall file monthly tax returns by the 20<sup>th</sup> day of the following month. ***If the Hotel reports monthly, check the box by “MONTH” and write in the reporting month and year numerically. The month is in two digits. EXAMPLE: January = 01, February = 02. The year is in four digits.***

***If the Hotel reports quarterly, write in the reporting year and mark the appropriate box:***

- **Q1** (January, February, March),
- **Q2** (April, May, June),
- **Q3** (July, August, September), or
- **Q4** (October, November, December).

**(b) DUE DATE:** See SECTION II – WHEN AND WHERE TO FILE. ***Write the date that the tax payment and report are due.***

(c) **FILING:** *Mark appropriate box to indicate FILING ON TIME or FILING LATE.* See Section II – WHEN AND WHERE TO FILE.

(d) **PROPERTY LOCATION:** The property location, commonly noted as “INSIDE” or “OUTSIDE,” determines the percentage submitted to Bastrop County. *Mark appropriate box identifying the PROPERTY LOCATION of the hotel address.*

- **INSIDE:** Located in the city limits of Bastrop, Elgin or Smithville, Texas, or in their extraterritorial jurisdiction (ETJ).
- **OUTSIDE:** Located in Bastrop County, but outside of the city limits of Bastrop, Elgin or Smithville, Texas and outside of their ETJs.

(e) **PAYMENT INFORMATION:** *Mark appropriate box indicating the tax rate based on (d) PROPERTY LOCATION.*

- **INSIDE:** 0.75% tax rate
- **OUTSIDE:** 7% tax rate

(f) **PROPERTY TRADE NAME AND CONTACT INFORMATION:** *Complete all sections for proper application of payment.* The PROPERTY TRADE NAME (DBA) OR RENTAL NAME is the name commonly used in marketing the property; it is not the owner’s name.

(g) **STATUS OF BUSINESS:** Mark the appropriate box indicating if the business is still open under same ownership, or if closed, or sold or transferred to another owner, write in the date of change. If the business is sold or transferred, fill in the new contact information.

## Section 6 FORM INSTRUCTIONS – TAX CALCULATION\*

(h) **HOTEL OCCUPANCY TAX CALCULATIONS:** Follow these instructions to calculate Hotel Occupancy Tax in Column (i) RECEIPTS FOR LOCATIONS IN BASTROP COUNTY.

**1) TOTAL GROSS RECEIPTS:** Taxable gross receipts for Hotel Occupancy Tax are determined by the State of Texas, and are charges for items or services directly related to the rental of a hotel room. *Enter TOTAL GROSS RECEIPTS in line 1.*

Examples of common taxable room rate items include room rate, and fees for pets, smoking, extra bed, extra person, laundry, dry cleaning, refrigerator, safe, and cleaning. Others room services may also be taxed per State Tax Code. Personal services such as use of telephone, spa and childcare services are not subject to Hotel Occupancy Tax.

When the bill to the customer is lump sum or not itemized, the entire amount of the bill is subject to Hotel Occupancy Tax. When the bill is itemized showing room charges separate from other package items, only the applicable charges are subject to Hotel Occupancy Tax.

**2) EXEMPTED RECEIPTS:** Exemptions are determined by the State of Texas. Insert into (i2) total receipts for all sleeping accommodations qualifying for an exemption, along with Texas Comptroller of Public Accounts FORM 12-302 and a copy of verification documentation from the individual or organization claiming an exemption, for Bastrop County to review. *Enter total amount of EXEMPTIONS in (i2).*

**3) TAXABLE RECEIPTS:** *Subtract qualifying (i2) EXEMPTED RECEIPTS from (i1) TOTAL GROSS RECEIPTS.*

**4) TAX RATE:** *Enter the number above in (e) PAYMENT INFORMATION reflecting the tax percentage on the form in (i4) TAX RATE.*

**5) TAX:** *Multiply (i3) TAXABLE RECEIPTS by (i4) TAX RATE to calculate (i5) TAX.*

**6) PENALTY CHARGES:** Delinquent taxes accrue a five percent (5%) penalty on the first day after the (b) DUE DATE. Beginning on the 31<sup>st</sup> day after the (b) DUE DATE, the penalty is ten (10) percent. *Multiply the applicable (j) PENALTY RATE by the (i5) TAX and enter the number in (i6) PENALTY CHARGES.* *NOTE: The minimum penalty for late payment is \$5.00.*

**7) TOTAL PENALTY PLUS TAX:** *Add (i5) TAX and (i6) PENALTY CHARGES and enter number in (i7).*

**8) INTEREST RATE CALCULATION:** Delinquent taxes accrue interest on the first (1st) day of each month beginning on

the 61st day after the (b) DUE DATE at the annual rate of 10 percent (10%) per annum (0.8333% per month). *Calculate INTEREST RATE by multiplying the monthly interest rate by the number of months the payment is past the due date, and enter number in (i8).*

**9) INTEREST RATE CHARGE:** *Multiply (i7) TOTAL PENALTY PLUS TAX by (i8) INTEREST RATE CHARGE and enter number in (i9).*

**10) TOTAL LATE CHARGE:** *Add (i6) PENALTY CHARGES and (i9) INTEREST RATE CHARGE and enter number in (i10).*

**11) TAX DUE:** *Add line (i5) TAX and (i10) TOTAL LATE CHARGE, and enter number in (i11) TAX DUE.* This is the amount of Hotel Occupancy Tax to be remitted to the Bastrop County Treasurer.

## Section 7 FORM INSTRUCTIONS – PERSON FILING TAX

(m) **AFFIDAVIT:** This person is responsible for the complete reporting of all receipts and accurate calculations of Hotel Occupancy Tax in Bastrop County, including any and all late charges incurred as a result of late payment, and must *complete and sign this affidavit that the report is accurate to the best of his/her knowledge and belief.* *NOTE: The fillable versions of the form can accept a digital signature.*