INSTRUCTIONS FOR REPORTING HOTEL OCCUPANCY TAX

WHO MUST FILE: You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages, and/or controls any hotel, motel, "bed and breakfast inn", or other location offering "sleeping rooms" for periods of less than 30 days in Bexar County.

REPORTING PERIOD: The month (generally a *standard calendar month*) the receipts for sleeping rooms were collected (*cash, check or charge*) from the guest.

WHEN TO FILE: Reports must be filed on or before the last day of the calendar month following the last day of the *standard* REPORTING PERIOD, by mailing the report and full payment to: City of San Antonio, Finance Dept., Treasury Div., Hotel Occupancy Tax, PO BOX 839975, San Antonio, TX 78283-3975. Where the DUE DATE falls on a weekend or *City of San Antonio* holiday, the DUE DATE shall be the next regular workday. A report must be filed for every period, even if there is no amount subject to tax or no tax due.

"**ROOMS**", as referred to herein, shall mean, "sleeping rooms" and does not include meeting rooms, offices, or other general gathering areas.

INSTRUCTIONS (BOXES):

(a) **CUSTOMER ACCOUNT NUMBER**: Assigned by the City of San Antonio for each location in the City of San Antonio or Bexar County offering "sleeping rooms" for periods of less than 30 consecutive days. Please write this account number on your check for accurate credit to your account.

(b) **REPORTING PERIOD**: The "*standard*" calendar month in which the room receipts were collected. A separate form must be used for each month. Do not combine more than one month on a single form.

(c) **FILING**: Mark appropriate box to indicate, "filing on time" or "filing late". Reports are due, including full payment, by the DUE DATE described below. Reports filed late are subject to additional PENALTY and INTEREST calculations on lines 8-10, and are not allowed the DISCOUNT described on line 6 for timely filing.

(d) **DUE DATE**: Report and full payment are due on or before the last day of the calendar month following the *standard* "REPORTING PERIOD" (b). Payments received after the last day of the month following the *standard* REPORTING PERIOD will incur late charges to be calculated on lines 8-10 (*see late payment chart below*).

(e) **LOCATION**: Mark appropriate box identifying the location described in section (g) as, "*in the City of San Antonio*" or "*outside the city limits of San Antonio, but in Bexar County*". Taxes must be reported and paid for all non-exempt room receipts on rooms located in either or both jurisdictions at the rate on line 4.

(f) **PAYMENT INFORMATION**: Mark appropriate box indicating what taxes are being paid with this report. City and County taxes *may* be paid separately on individual reports.

(g) **TRADE NAME AND CONTACT INFORMATION**: Complete all sections for proper application of payment.

(h) **STATUS OF BUSINESS**: Use this space to provide information regarding ownership or address changes and/or termination or transfer of business. There are special rules that apply regarding outstanding Hotel Occupancy Taxes in these cases.

(i) **HOTEL OCCUPANCY TAX CALCULATIONS**: Complete the correct column(s) (j) and/or (k) in accordance with the box marked in (e) LOCATION. The City of San Antonio collects Hotel Occupancy Taxes for the City of San Antonio *and* for Bexar County. Receipts for rooms located in the City of San Antonio will be reported in column (j). Receipts for rooms located in Bexar County will be reported in column (k). Note: All rooms located in the City of San Antonio are also located in Bexar County, and therefore, subject to both tax levies.

(j) **CITY OF SAN ANTONIO**: Column (j) is for the calculation of the occupancy tax on rooms located in the City of San Antonio, and includes receipts from rooms that are located inside the San Antonio city limits. Receipts from rooms located outside the city limits should not be included in column (j). *Receipts recorded in column* (j) *are also recorded in column* (k). If this report is being filed for rooms located in Bexar County, but outside the City of San Antonio, no receipts will be listed in column (j).

(k) **BEXAR COUNTY**: Column (k) is for the calculation of the occupancy tax on rooms located in Bexar County. Column (k) includes receipts from *all* rooms located in Bexar County and all municipalities. Be sure to include any room receipts for the City of San Antonio that are listed in column (j) as well as the receipts for rooms in Bexar County.

(m) **INTEREST RATE**: The rate of interest charged at 10% per annum on taxes paid beginning 60 days past the DUE DATE (d).

(n) **PENALTY RATE**: Penalty Rate charged for any taxes paid after the DUE DATE (d).

INSTRUCTIONS (LINES):

1. **TOTAL RECEIPTS**: Report the total receipts for all rooms rented less than 30 days (short-term). Note: All rooms are short-term unless notice is given in advance that the room is to be rented for a continuous period of 30 days or more. This notice is not retroactive. Rental days prior to the date of this notification are to be considered *short-term*, and the receipts are to be reported, without exemption, on this form. Failure to report short-term receipts for a period prior to notification of long-term will result in hotel liability for any tax incurred. Rooms reported as long-term, but actually rented for less than 30 continuous days shall be determined to be *short-term*, and the receipts for those days shall be reported, without exemption, on this form. Note: Receipts are the charges for room rental and do not include miscellaneous charges such as those for personal services, food, etc.

2. **EXEMPTIONS**: Enter the total receipts for all rooms qualifying for an exemption defined below. A Texas Hotel Occupancy Tax Exemption Certificate (Form 12-302) must be filled out and retained for review by the City auditor for a period of not less than one year from the date of full payment of the tax due for that REPORTING PERIOD. The hotel will incur a tax liability for any exemption for which an allowable "exemption certificate" is not on file and available for review, or for any irregular exemption. Note: City of San Antonio and Bexar County hotel occupancy exemptions are different than those allowed by the State of Texas. Only exemptions granted by the City of San Antonio and Bexar County will be honored, and taxes must be paid on all other receipts. Do not deduct exemptions exceeding the amount of total receipts for the single-month REPORTING PERIOD. Exemptions are granted by the City of San Antonio and the County of Bexar for:

   - **Permanent Residents** (guests staying 30 or more consecutive days) where the hotel is notified upon arrival of their intention to stay over 30 consecutive days. Note: Guests who do not notify the hotel upon arrival must pay the tax for the first thirty days – thereafter, they will be exempt. **This notice is not retroactive**. (Use form 12-302.)
   - **United States** officer or employee of a U.S. governmental entity when traveling on or otherwise engaged in the course of official duties for the governmental entity with substantiating identification and documentation. (Use form 12-302.)
   - **State of Texas officer or employee** when traveling on or otherwise engaged in the course of official duties for the governmental entity who presents a "**Hotel Tax Exemption Photo Identification Card,**" or a "**Hotel Tax Exemption Card**" used in conjunction with another photo identification issued by the state, is exempt from paying the tax. A copy of the exemption card must be retained. (Use form 12-302.)

3. **TAXABLE RECEIPTS**: The total taxable receipts is the result of subtracting qualifying EXEMPTIONS on line 2 from the TOTAL RECEIPTS on line 1. The result is subject to the TAX RATES on line 4.

4. **TAX RATE**: The City of San Antonio collects the Hotel Occupancy Tax for the City of San Antonio and for Bexar County. The TAX RATE for the City of San Antonio is 9.00%. The TAX RATE for locations in Bexar County is 1.75%. Note: Any locations in the City of San Antonio are also in Bexar County and, therefore subject to both tax rates. However, a location may be in Bexar County only (*outside the city limits of San Antonio*) and subject to only the Bexar County TAX RATE.

5. **TAX**: Calculate the tax by multiplying the TAXABLE RECEIPTS on line 3 by the tax rate on line 4, and enter the tax on line 5 for the City of San Antonio and/or Bexar County.

6. **DISCOUNT**: The City of San Antonio offers a 1% (.01) DISCOUNT that may be withheld for remitting the City of San Antonio Hotel Occupancy Tax timely. To qualify for the DISCOUNT, payment must be made by the 20th day following the REPORTING PERIOD. There is no DISCOUNT where payment is made after the 20th day, or where there are delinquencies for any prior REPORTING PERIOD. Note: There is NO DISCOUNT on Bexar County occupancy tax.

7. **TOTAL**: Subtract any DISCOUNT allowed on line 6 from the TAX on line 5, and enter the result on line 7. If you marked "On Time" in the FILING (c) section, in accordance with the "DUE DATE," skip to line 11 and enter the amount from line 7. If you marked "Late" in (c), and did not file your report and remit the appropriate taxes in full in accordance with the DUE DATE (d), you must complete lines 8-10 (*calculation of LATE CHARGES*).

8. **INTEREST RATE**: Interest is calculated at the rate of 10% per annum beginning on the 60th day following the date the report and payment are due (See DUE DATE (d)). Determine total interest RATE by multiplying the *daily rate* times the *number of days* the payment is late beginning with the 60th day following the date the report and payment were due (See DUE DATE (d)), and enter the RATE in Box (m). Calculate the interest due by multiplying the RATE in Box (m) times the AMOUNT OF TAX on line (5), and enter the result in columns (j) and (k).

9. **PENALTY**: PENALTY is charged for all reports not filed or amounts not paid on or before the 30th day following the date due in the REPORTING PERIOD (b). The PENALTY is 5% of the TAX on line 7 if the report is filed or the tax is paid on or before the 30th day after the report is due. The PENALTY is 10% of the TAX if the report is filed or the tax paid 31 or more days after the report is due (*see late payment chart below*).

10. **TOTAL LATE CHARGES**: Add the amounts in lines (8) and (9) and write the totals in columns (j) and (k).

11. **AMOUNT DUE**: Add amounts on lines 7 and 10, and enter the totals on lines 11(j) and 11(k). Write the sum of the City tax (j) and County tax (k) in the TOTAL TAX DUE Box. Remit the full amount to the City of San Antonio, Finance Dept., Treasury Div., Hotel Occupancy Tax, PO BOX 839975, San Antonio, Texas 78283-3975.

AFFIDAVIT: This person is responsible for the complete reporting of all receipts and accurate calculations of the occupancy tax, including any and all late charges incurred as a result of late payment, and shall sign this affidavit that the report is accurate to the best of his/her knowledge and belief.

ADDITIONAL INFORMATION and copies of forms may be found and/or downloaded at the Finance Department website: http://www.sanantonio.gov/finance (then click "related links"). An "interactive" form is also provided to be completed online, printed and mailed.)

LATE PAYMENT CHART

REPORTING PERIOD	DUE DATE	5% PENALTY (1-30 days after DUE DATE)	10% PENALTY (31 days or more after DUE DATE)	INTEREST (10% per Annum)
THE "STANDARD" CALENDAR MONTH IN WHICH THE ROOM RECEIPTS WERE COLLECTED. A SEPARATE FORM MUST BE USED FOR EACH MONTH.	OCCUPANCY TAX AND REPORT MUST BE REMITTED TO THE CITY BEFORE THE LAST DAY OF THE MONTH FOLLOWING THE REPORTING PERIOD. DISCOUNT ALLOWED FOR CITY TAXES PAID BY THE 20TH DAY FOLLOWING THE REPORTING PERIOD. (DISCOUNT NOT ALLOWED ON BEXAR COUNTY TAX.)	A 5% PENALTY IS ASSESSED AGAINST ANY UNPAID OCCUPANCY TAXES NOT PAID BY THE DUE DATE.	AN ADDITIONAL 5% PENALTY (TOTAL 10%) ASSESSED FOR ANY UNPAID OCCUPANCY TAXES NOT PAID BY THE 31ST DAY AFTER THE DUE DATE.	INTEREST RATE AT THE RATE OF 10% PER ANNUM ASSESSED FOR ANY UNPAID OCCUPANCY TAX BEGINNING ON THE 60TH DAY AFTER THE DUE DATE FORMULA FOR CALCULATING INTEREST EXAMPLE: 105 DAYS AFTER DUE DATE = 45 DAYS INTEREST (10% ÷ 365) X NUMBER OF DAYS = INTEREST RATE INTEREST RATE X (TAX) = TOTAL INTEREST DUE. STEP 1 (10% ÷ 365) x 45 DAYS = 1.233% STEP 2 1.233% x ($1000) = $12.33
Example: Tax on Room Receipts: **$1,000.00**	By 20th day $990.00 By last day of month $1,000.00	5% Pen $50.00 **Total Due** **$1,050.00**	10% Pen $100.00 **Total Due** **$1,100.00**	***Example***: Tax $1,000.00 Interest 12.33 Penalty 100.00 **Total** if Paid 105 Days After Due Date **$1,112.33**