

# GENERAL INSTRUCTIONS FOR REPORTING AND REMITTING HOTEL OCCUPANCY TAXES

See City Code for details.

## WHO MUST FILE

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed, complete a Hotel Occupancy Tax Report and remit both to the City. A Hotel Occupancy Tax Report must be filed for each calendar month or 30 days after the end of an alternative reporting period even if there are no Taxable Room Receipts.

## WHEN TO FILE

Hotel Occupancy Tax Reports are considered timely if received by the twentieth (20) day after the end of the Reporting Period. Reports must be received on or before the last day of the calendar month following the Reporting Period or 30 days after the end of an alternate reporting period. Should the last day to file fall on a weekend or City of San Antonio official holiday, the report must be received no later than the next scheduled City workday.

## HOTEL DEFINITION

The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, parked railroad Pullman cars used for sleeping accommodations not involving the transportation of travelers, dormitories where bed space is rented, apartments not occupied by permanent residents, and all other facilities where rooms or sleeping facilities or space are furnished for consideration. The term "hotel" includes Short Term Rentals. The term "hotel" does not include hospitals, sanitariums or nursing homes.

## REPORTING PERIOD

Reporting periods are regular calendar months of the year. Any alternate Reporting Period must be approved by the City's Finance Director upon written request by the hotel. Do not combine more than one month on a single form.

## TOTAL ROOM RECEIPTS

All charges for sleeping accommodations including any sleeping accommodations claiming an exemption. Total Room Receipts includes items or services (other than personal services or the use of a telephone), that are furnished in connection with the occupancy of the room. Cleaning fees, pet fees, internet charges, late check-out fees, extra person fees, and resort fees should be included. Revenue received from a Rewards Program should also be included in Total Room Receipts.

If a hotel pays specifically into a Rewards Program, then receipts which exceed these payments are taxable and should be included in Total Room Receipts.

The following charges should not be included:

1. Receipts for sleeping accommodations rented for less than two dollars (\$2.00) per day;
2. Charges received from the use of meeting and/or banquet space.

## EXEMPT ROOM RECEIPTS

Receipts for sleeping accommodations may qualify for an exemption. Exemptions granted by the City of San Antonio and Bexar County are listed below:

1. Permanent resident defined as an occupant who has fully prepaid for thirty (30) consecutive days for the exclusive right to occupy a particular sleeping room;
2. Federal government employees traveling on government business (Texas Hotel Occupancy Tax Exemption Certificate required);
3. Texas State employees who present a State Hotel Exemption Photo ID Card (Texas Hotel Occupancy Tax Exemption Certificate required);
4. Foreign diplomats who present a tax exemption card issued by the U.S. Department of State, Office of Foreign Missions (Texas Hotel Occupancy Tax Exemption Certificate required);
5. Electric cooperatives formed under the Electric Cooperative Corporation Act (Letter of Exemption from the State Comptroller and Texas Hotel Occupancy Tax Exemption Certificate required);
6. Telephone cooperatives formed under the Telephone Cooperative Act (Letter of Exemption from the State Comptroller and Texas Hotel Occupancy Tax Exemption Certificate required);
7. Housing Finance Corporations (Letter of Exemption from the State Comptroller and Texas Hotel Occupancy Tax Exemption Certificate required);
8. Housing Authorities (Letter of Exemption from the State Comptroller and Texas Hotel Occupancy Tax Exemption Certificate required);
9. Health Facilities Development Corporations engaged exclusively in the performance of charitable functions (Letter of Exemption from the State Comptroller and Texas Hotel Occupancy Tax Exemption Certificate required); and
10. Public Facility Corporations engaged exclusively in the performance of charitable functions (Letter of Exemption from the State Comptroller and Texas Hotel Occupancy Tax Exemption Certificate required).
11. When on federal service, Texas National Guardsmen traveling on official business are exempt. Proof is a federal government ID or federal travel orders.
12. Any individual or organization requesting an exemption from hotel occupancy taxes must provide a Texas Hotel Occupancy Tax Exemption Certificate (Texas Comptroller of Public Accounts, Form 12-302). **Hotels are required to retain these certificates in order to validate exemptions claimed if audited.**

## NON EXEMPT ROOM RECEIPTS

Receipts for sleeping accommodations which do not qualify for an exemption are as follows:

1. Educational Organizations, including independent school districts, public or private colleges and universities; junior colleges, technical institutes and medical and dental schools of Texas and other states;
2. Religious Organizations formally organized and operated with the primary purpose of engaging in religious worship;
3. Charitable Organizations formed to alleviate poverty, disease, pain and suffering by providing food, medicine or other help to persons in need;
4. City and County employees.

## TOTAL TAXABLE ROOM RECEIPTS

This is calculated by subtracting Exempt Room Receipts from Total Room Receipts.

## HOTEL OCCUPANCY TAX RATES

City of San Antonio - 9.00%

Bexar County - 1.75%

## PENALTY CALCULATION

Beginning the first day of the second month following the Reporting Period, delinquent taxes accrue a five percent (5%) penalty. An additional five percent (5%) penalty accrues on the first day of the third month following the Reporting Period. The penalty shall never be less than five dollars (\$5.00) for each penalty.

## INTEREST CALCULATION

For the City, beginning the second month following the Reporting Period, delinquent taxes accrue interest on the first day of each month at the rate of ten percent (10%) per annum or a monthly interest rate of 0.833%. For Bexar County, beginning the third month following the Reporting Period, delinquent taxes accrue interest on the first day of each month at the rate of ten percent (10%) per annum or a monthly interest rate of 0.833%.

## AFFIDAVIT

The signature of the hotel's local manager or person in control of business operations shall sign a statement that the Hotel Occupancy Tax Report is accurate to the best of his/her knowledge and belief.

## RECORDS

Hotels must make records available for inspection by the City at the hotel where the tax is collected. **The City must have access to books and records to determine the accuracy of any reports filed and the amount of taxes due to include any exemptions granted. Records must be retained for not less than 4 years.**

## SUIT TO ENJOIN HOTEL OPERATIONS

The City shall refer any account that has a delinquent balance older than sixty (60) days to the City Attorney for the purpose of filing a suit to enjoin the hotel owner, operator, manager or other person in control from operating any hotel until the tax is paid and/or report filed.

## MAILING ADDRESS

City of San Antonio  
Finance Department  
Revenue Collections Division  
P.O. Box 839975  
San Antonio, TX 78283-3975

## PHYSICAL ADDRESS

City of San Antonio  
Finance Department  
Riverview Towers, 4th Floor  
111 Soledad  
San Antonio, TX 78205

## CONTACT INFORMATION

Telephone: 210-207-8667  
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