

# HOPKINS COUNTY AUDITOR

March 27, 2024

Re: County Hotel Occupancy Tax

Enclosed please find the Hopkins County Hotel Occupancy Tax Policy governing the six percent (6%) county tax imposed effective **December 12, 2011**. This tax applies to the same type of taxable receipts as reported on your current Texas Hotel Occupancy Tax Report form and payable to the Texas Comptroller.

During a recent audit of all lodging facilities within Hopkins County, we have found your property listed on Airbnb as a short-term lodging option within Hopkins County. Based on Texas Administrative Code 3.161, your business must collect the local county hotel occupancy tax. Airbnb collects the State of Texas occupancy tax of 6% and submits that to the Comptroller. They do not handle the Hopkins County 6% tax as required under Texas Tax Code 352.002 & 352.003. Please work with your booking software or occupants to collect and then remit to the County to avoid penalties.

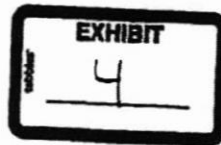
Report forms and remittances are due monthly by the end of the month following the month in which the occupancy tax was collected. All remittances shall be made payable to Hopkins County Treasurer. The report form is also enclosed. We have the form available on the county's website at [www.hopkinscountytexas.org](http://www.hopkinscountytexas.org) under the County Treasurer's page.

If you have any questions, please do not hesitate to contact me at 903-438-4010 or by email [shannah@hopkinscountytexas.org](mailto:shannah@hopkinscountytexas.org).

Thank you,

Shannah Aulsbrook  
Hopkins County Auditor

CC: Hopkins County Attorney  
Hopkins County Treasurer



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STATE OF TEXAS §

COUNTY OF HOPKINS §

VOL 016

ORDER AMENDING THE COUNTY HOTEL OCCUPANCY TAX

WHEREAS, the Commissioners Court of Hopkins County, Texas, convened in a regular meeting on Monday, the 12th day of December, 2011, in the Commissioners Court Room at 118 Church St. in Sulphur Springs, Texas, with proper notice given and a quorum of the Court present; and

WHEREAS, the matter of adopting a county hotel occupancy tax came before the Court; and

WHEREAS, the Court desires to amend the county hotel occupancy tax which provides funding for promotion of tourism and visitors for the Hopkins County Civic Center for the purpose of supporting economic growth and development in Hopkins County; and

WHEREAS, Section 352.002 of the Texas Tax Code to authorize the Commissioners Court of a County with a population of 35,000 or more and borders or contains a portion of Lake Fork Reservoir, a description that includes Hopkins County, to impose a hotel occupancy tax not to exceed seven percent of the price paid for a room in a hotel; and

WHEREAS, Section 352 of the Texas Tax Code includes general provisions limiting expenditure of revenue derived from a county hotel occupancy tax to activities related to the promotion of tourism and the convention and hotel industry; and

WHEREAS, Chapter 352 of the Texas Tax Code includes provisions governing the definition of a hotel, the collection of the hotel occupancy tax, persons and entities which are exempt from the tax, and other requirements regarding the collection of the tax and the expenditure of revenue derived from the tax; and

WHEREAS, imposition of a hotel occupancy tax will allow for increased promotion of Hopkins County as a tourist and convention destination, creating jobs and otherwise benefiting the County's economy;

NOW THEREFORE, adopted by the vote indicated below, the Commissioners Court of Hopkins County, Texas, does hereby adopt the following Order:

- (a) Effective January 1, 2012, a county hotel occupancy tax of six percent (6%) is imposed 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 located within Hopkins County, costs two dollars or more each day, and is ordinarily used for sleeping;
(b) "Hotel" has the meaning assigned by Section 156.001(1) of the Texas Tax Code;
(c) The County Auditor is authorized to administer collection of the tax and maintain records as required by the statute;
(d) The completed Tax Report and payment must be received to the county on or before the 20th of the following month in which the tax was collected;
(e) The expenditure of revenue derived from the hotel occupancy tax will be used for the promotion of tourism and the convention and hotel industry in Hopkins County as approved by the Commissioners Court through the normal budgetary process.

ADOPTED by the Commissioners Court of Hopkins County, Texas, on the 12th day of December, 2011, by a vote of 5 FOR and 0 AGAINST.

SIGNED:

Chris Brown, County Judge

ATTEST:

Debbie Shirley, County Clerk

## Hopkins County TX Hotel Occupancy Tax Report

This completed report and accompanying payment is due to Hopkins County (or postmarked) on or before the end of the month following the month in which the occupancy tax was collected. In addition to possible late payment penalties, delinquent taxes may draw interest at the rate of 10% per annum beginning 60 days from the date due, as authorized by the State of Texas Tax Code 352.004.

Payable to: **Hopkins County Treasurer, P.O. Box 288, Sulphur Springs TX 75483** Phone: 1-903-438-4003

Calendar Month **REPORTING PERIOD:** \_\_\_\_\_ ←

Name of Hotel: \_\_\_\_\_

If this is the first time you have used this revised report or if your info changes, please fill in below:

Business address: \_\_\_\_\_

Telephone: \_\_\_\_\_

Other appropriate contact info: \_\_\_\_\_

### Computation of Tax Liability

- |  |     |          |  |
|--|-----|----------|--|
| 1. Gross receipts from room rentals      | \$  | _____    |  |
| Minus "Long-Term" Exempt                 | -\$ | _____    |  |
| Minus Status Exempt                      | -\$ | _____    |  |
| 2. Net Taxable receipts                  | \$  | _____    |  |
| 3. Tax Liability to be Paid              |     |          |  |
| 6.0% of Line 2 above                     | \$  | _____ +  |  |
| 4. Penalty ( <u>only</u> if applicable): |     |          |  |
| add 5.0% of line 3 if after due date     | \$  | _____ OR |  |
| add 10.0% if over 30 days late           | \$  | _____ =  |  |
| 5. Total Amount Due & Payable            | \$  | _____    |  |

**For County Treasurer Use only:**

Receipt # \_\_\_\_\_

Credit: 015-330-000

Debit: 015-103-101

Vendor: 9 \_\_\_\_\_

Check: # \_\_\_\_\_

By signing below, I affirm that the information presented in this report is taken from the books and records of the business named above, is consistent with the corresponding report filed with the State of Texas, and is true and correct to the best of my knowledge.

\_\_\_\_\_  
Print name of person preparing report

\_\_\_\_\_  
Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

rev Sept 2018