



ANNETTE RAMIREZ

Tax Assessor-Collector & Voter Registrar

www.hctax.net

Instructions for Completing the Hotel/Motel Quarterly Report

Who Must File

Pursuant to Chapters 352 Tax Code and 334 Local Government Code, every person (*sole owner, partnership, corporation or other organization*) who owns, operates, manages or controls any hotel, motel or other facility offering lodging in Harris County must file this report.

NOTE: Chapter 352 of the Tax Code also allows the county to audit your record.

When to File

This report must be filed on or before the last day of the month following a calendar quarter, **even if no tax is due**.

Completion of Report

Complete all applicable items that are not preprinted. If the preprinted information is incorrect cross out the incorrect information and clearly print the correct information.

New owners or managers must reapply to have the facility registered under their name.

Exemptions Allowed

Religious, Charitable and Educational organizations are NOT EXEMPT from County Occupancy Taxes.

The exemptions allowed for Harris County and the Sports Authority are not the same as for the State of Texas:

- Military personal traveling on official military business
- Federal or State agency personnel traveling on official business
- Diplomatic agency personnel traveling on official business
- 30+ days, if the occupant advises the facility **in writing upon arrival**.

NOTE: You must keep 30+ day occupancy notifications and exemption certificates for audit purposes.

Late Filing/Payment

If reporting and remitting after the due date, remit in accordance to items 13, 14 and 15 as follows:

- **01 - 30 days** late filing penalty - 5% of Item 8
- **31 - 60 days** late filing penalty - Additional 5% of Item 9
- 10% Interest per Annum on Items 8, 9 and 10, beginning on **the 61st day late** (.0008333 per month)

Signature

Complete the report with a signature, date, printed name and business phone number.

Ceased Operations, Foreclosure or Sale

Hotel/motels or other facilities collecting occupancy tax that cease operation should identify the last return as "FINAL" and indicate the date operations ceased. If the facility has been sold or repossessed, give the name, address, telephone number and contact name of the new owner. New owners who continue operation of the facility must reapply to have the facility registered under their name.

Who to Contact for Assistance

For assistance with Hotel/Motel Tax problems, call the Harris County Tax Assessor's Office at **713-274-8151**.