



KEY POINTS ABOUT OCCUPANCY TAX

Updated: March 1, 2024

Tax Code

Chapter 40 Article II. of the Texarkana, Texas Code of Ordinances was established in 1970 with additional updates in 1979, 1994, and 2004 and outlines the obligations under the code for any individual, company, corporation, or association owning, operating, managing or controlling any hotel or short-term rental. The code can be found at https://library.municode.com/tx/texarkana/codes/code_of_ordinances

Scan to find the tax code



What type of rental qualifies?

Any room ordinarily used for sleeping furnished by any hotel, where the cost of occupancy is at the rate of \$2.00 or more each day.

What's excluded?

- A person who has the right to use or possess a room in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period.
- The United States, the state of Texas or an agency, institution, board or commission of this state other than an institution of higher education.
- An officer or employee of a governmental entity described by subsection (c) of this section when traveling on or otherwise engaged in the course of official duties for the governmental entity.
- The term "institution of higher education" means any public technical institute, public junior college, public senior college or university, medical or dental unit or other agency of higher education as defined in Texas Education Code § 61.003.

Calculation

Local Occupancy Tax	7%
+ State Occupancy Tax	6%
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Total hotel occupancy tax	13%

When am I required to file and remit hotel occupancy taxes?

The last day of the month following each quarterly period:

Tax collected January 1 - March 31

- File and remit on or before **April 30**

Taxes collected April 1 - June 30

- File and remit on or before **July 31**

Taxes collected July 1 - September 30

- File and remit on or before **October 31**

Taxes collected October 1 - December 31

- File and remit on or before **January 31**

Short Term Rentals that are new to the filing process should begin collecting and filing reports for the second quarter, April 1 - June 30 and remit payment by July 31st.



Next steps:

1. Visit <https://lata.localgov.org/>
2. Click "Sign Up" and follow the prompt for creating an account.
3. Add service@localgov.org to your email contacts to reduce the risk of emails being marked spam.
4. Confirm your account once you receive an email from service@localgov.org.

Email service@localgov.org

Call (877) 842-3037

Find support at localgov.org/support

Personalized training at Localgov.org/training

NEED HELP?