Dear Hotelier, Short Term Rental Owner, or Manager,

As we continue to strengthen our tourism economy and further define the operations of lodging rentals in Port Aransas, we'd like to share information regarding Hotel Tax Collections within Port Aransas and the State of Texas.

The current required state hotel occupancy tax collection is set at 6% and the current Port Aransas hotel occupancy tax collection is set at 9% for a combined total of 15% hotel occupancy tax collection in the city limits of Port Aransas.

We wanted to provide additional detail for the 15% hotel occupancy tax collection, which **MUST** be collected on all of the following items as they relate to an overnight stay:

- Lodging Room Rental Charges
- Cleaning/Housekeeping Fees
- Pet Charges
- Damage Fees
- Resort Fees
- Booking Fees
- Rollaway Bed Charges
- Smoking Fees
- Room Safe Charges
- Refrigerator Charges
- Energy Surcharges
- All lump sump fees associated with the rental package (such as golf-cart rentals, beach set-ups, spa services, bonfire set-ups, fishing or hunting guides, packages, and other all-inclusive rentals)
- Late Checkout Fees*
- Early Check-in Fees*
- No-show or cancellation fees*

** Late checkout fees, early check-in fees, no-show fees, or cancellation fees are subject to hotel occupancy tax if the fee is equal to a full night's rental. If a lesser fee is charged for these purposes, no taxes are due.*

We have reviewed the above list with the Texas Hotel Lodging Association for its compliance with the Texas Tax Code 156.051. If you have any further questions, you may reach out to the City of Port Aransas, Short Term Rental Specialist Laura Marquardt (lmarquardt@cityofportaransas.org), Finance Director Darla Honea (dhonea@cityofportaransas.org), or Director of Development Nicole Boyer (nicole.boyer@cityofportaransas.org).

In accordance with City Ordinance 89-14, "the finance department shall be permitted to have access to books and records of such persons during reasonable business hours as shall be necessary to enable the finance department to determine the correctness of any report filed under section 22-65 and to determine the correctness of the amount due under the provisions of this article"