



**City of Buda, Texas
Hotel Occupancy Tax Report**

Every person providing transient lodging for payment in Buda, Texas must collect a tax of seven percent (7%) on the rent paid, unless an exception is provided by law.

This tax is due and payable to the city monthly, on or before the 20th day of each month, showing the consideration paid for all room or sleeping space occupancies in the preceding month, the amount of tax collected on such occupancies, and any other information as the tax assessor and collector may reasonably require, which report shall be in writing.

Lodging Establishment Name:

Owner:

Physical Address:

City, State, Zip Code:

Mailing Address:

City, State, Zip Code:

THIS RETURN IS SUBJECT TO AUDIT

FOR THE MONTH OF:
YEAR:

1. Gross Rent Received for Lodging:	
2. Exempted Rent Earned:	
3. Net Taxable Rent (Subtract Line 2 from Line 1):	
4. Tax (7% of Line 3)	
5. Add Penalty (5% of Line 4 if Delinquent):	
6. Net Amount Due:	

I declare under penalties prescribed in Chapter 95, general and specific laws of Texas (regular session), 1961, that the information contained in this return is true and correct to the best of my knowledge.

SIGNED: _____ **TITLE:** _____ **OWNER/MANAGER**

DATE: _____



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AN ORDINANCE AMENDING ORDINANCE NUMBER 860121-2 AND PROVIDING FOR THE ASSESSMENT AND COLLECTION OF A ROOM OCCUPANCY TAX; PROVIDING FOR CERTAIN EXEMPTIONS; PROVIDING FOR AN EFFECTIVE DATE; MAKING VIOLATIONS A MISDEMEANOR PUNISHABLE BY A FINE NOT EXCEEDING \$200.00; PROVIDING THAT PROCEEDS OF SUCH TAX SHALL BE USED FOR ENCOURAGING THE GROWTH OF TOURIST AND CONVENTION ACTIVITIES IN THE CITY AND THE GENERAL FUND; PROVIDING A SEVERANCE CLAUSE; PROVIDING FOR PUBLICATION; AND DECLARING AN EMERGENCY.

WHEREAS, the City Council has deemed it expedient to levy a room occupancy tax at this time; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF BUDA, TEXAS:

Ordinance Number 870901 amending Ordinance Number 860121-2 of the City of Buda, Texas, is hereby amended to read as follows:

SECTION 1. Definitions. The following words, terms and phrases for the purpose of this ordinance, except where the context clearly indicates another meaning, are respectively defined as follows:

A. Hotel. To mean any building or buildings, trailer, or other facility in which a member or members of the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, dormitory space (regardless of whether the bed space is rented to individuals or groups), apartments and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. The term "hotel" shall not be defined so as to include hospitals, sanitariums or nursing homes.

B. Consideration. Shall mean the cost of the room, sleeping space, bed or dormitory space or other facility in such hotel and shall not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying such room for occupancy and shall not include any tax assessed

for occupancy therefor by any other governmental agency.

C. Occupancy. Shall mean the use or possession or the right to the use or possession of any room, space or sleeping facility in a hotel for any purpose, and if the occupant's use, possession, or right to use or possession extends for a period of less than thirty (30) days.

D. Occupant. Shall mean anyone, who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms of sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

E. Person. Shall mean any individual, company, corporation, or association owning, operating, managing or controlling any hotel.

F. Tax Assessor and Collector. Shall mean the Tax Assessor and Collector for the City of Buda, Texas.

G. Monthly Period. Shall mean the regular calendar month of the year.

H. Permanent Resident. Shall mean any occupant who has or shall have the right to occupancy of any room or rooms or sleeping space or facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

SECTION 2. Levy of Tax; Rate; Exception.

A. There is hereby levied a tax upon the cost of occupancy of any room or space furnished by any hotel when such cost of occupancy is at the rate of Two Dollars (\$2.00) or more per day, such tax to be equal to Seven Percent (7%) of the consideration paid by the occupant of such room, space, or facility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

B. No tax shall be imposed hereunder upon a permanent resident.

C. No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable, or educational purposes, where no part of the net earnings of said corporation or association inure to the benefit of any private shareholder or individual.

SECTION 3. Collection. Every person owning, operating, managing or controlling any hotel shall collect the tax imposed in Section 2 hereof for the City of Buda, Texas.

SECTION 4. Reports. On or before the 20th day of each month every person required in Section 3 hereof to collect the tax imposed herein shall file a report with the Tax Assessor and Collector showing the consideration paid for all room or sleeping space occupancies in the preceding month, the amount of tax collected on such occupancies, and any other information as the Tax Assessor and Collector may reasonably require, which report shall be in writing. Such persons shall pay the tax due on such occupancies at the time of filing of such report. The Tax Assessor and Tax Collector shall prepare a form that may be used to report the information required by this section.

SECTION 5. The Tax Assessor and Collector shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied herein, and shall, upon request of any person owning, operating, managing or controlling any hotel, furnish a copy of such procedures, rules and regulations for the guidance of such person and facilitate the collection of such tax as such collection is required herein. Such procedures, rules and regulations shall be in writing and a copy thereof shall be placed on file with the City Secretary. The Tax Assessor and Collector shall be permitted to have access to books and records during reasonable business hours as shall be necessary to enable the Tax Assessor and Collector to determine the correctness of the amount due under the provisions of this ordinance, or to determine whether or not a report should have been filed and the amount, if necessary, of taxes due. If such access is refused, the Tax Assessor and Collector shall have recourse to every remedy provided by law to secure access.

SECTION 6. Penalties. If any person required by the provisions of this ordinance to collect the tax imposed herein, or make reports as required herein, and pay to the Tax Assessor and Collector the tax imposed herein, shall fail to collect such tax, file such report, or pay such tax, or if any such person shall file a false report, or any such person shall violate any of the provisions of this ordinance, such person shall be deemed guilty of a misdemeanor and upon conviction be punished by fine not to exceed \$200.00 and shall pay to the Tax Assessor and Collector the tax due, together with a penalty of five percent (5%) of the tax due for each thirty (30) days that the same is not timely filed.

SECTION 7. Use of Proceeds. The proceeds of the Hotel Occupancy Tax levied by this ordinance may only be used to promote tourism and the convention and hotel industry and such use is limited to the following:

(1) The acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities including, but not limited to, civic center convention buildings, auditoriums, coliseums, civic theaters, museums, and parking areas or facilities for the parking or storage of motor vehicles or other conveyances located at or in the immediate vicinity of the convention center facilities;

(2) The furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;

(3) For general promotional and tourist advertising of the City and its vicinity and conducting a solicitation and operating program to attract conventions and visitors either by the City or through contracts with persons or organizations selected by the City;

(4) The encouragement, promotion, improvement, and application of the arts, including music (instrumental and vocal), dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, television, radio, tape and sound recording, and the arts related to the presentation, performance, execution, and exhibition of these major art forms;

(5) Historical preservation and restoration projects or activities at or in the immediate vicinity of convention center facilities or historical preservation and restoration projects or activities located elsewhere in the City that would be frequented by tourists and visitors to the City.

SECTION 8. Allocation of Proceeds. Revenues from the tax paid by an occupant of the sleeping room to the Hotel may only be used for the purposes specified in Section 7 (1-5) above. No more than one percent (1%) of the consideration paid by the occupant of the sleeping room to the Hotel may be used for the purposes specified in Subsection (4) of Section 7.

SECTION 9. Revenue derived from the tax levied herein is to be expended solely in a manner directly enhancing and promoting tourism and the convention and hotel industry as set forth in Section 8 hereof. Such revenue shall not be used for the general revenue purposes or general governmental operations of the City.

SECTION 10. Effective Date. This ordinance shall be and become effective on and after September 1, 1987.

SECTION 11. If for any reason any section, paragraph, subdivision, clause, phrase, or provision of this ordinance shall be held invalid, it shall not affect any valid provision of this or

any other ordinance of the City of Buda to which these rules and regulations relate.

PASSED AND APPROVED on the 1ST day of September,
1987.

Peter A. Stone
MAYOR

ATTEST:

Anneth Chambers
CITY SECRETARY

LEGISLATIVE HISTORY

Ordinance Number 860121-2 was originally adopted by the City of Buda, Texas, to implement a Hotel occupancy tax as authorized by Tex. Rev. Civ. Stat. Ann. art 1269j-4. The 1987 Texas Legislature amended the legislative authority for such tax and this amendment is adopted to comply with the 1987 legislative amendments.

CHAPTER 20 TAXATION

ARTICLE 20.05 HOTEL OCCUPANCY TAX[†]

ARTICLE 20.05 HOTEL OCCUPANCY TAX [†]
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Sec. 20.05.001 Definitions

The following words, terms and phrases, for the purpose of this article, except where the context clearly indicates another meaning, are respectively defined as follows:

Consideration. The cost of the room, sleeping space, bed or dormitory space or other facility in such hotel and shall not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying such room for occupancy and shall not include any tax assessed for occupancy therefor by any other governmental agency.

Hotel. Any building or buildings, trailer, or other facility in which a member or members of the public may, for a consideration, obtain sleeping accommodations. The term shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, trailer houses, trailer motels, dormitory space (regardless of whether the bed space is rented to individuals or groups), apartments and all other facilities where rooms or sleeping facilities or space are furnished for a consideration. The term "hotel" shall not be defined so as to include hospitals, sanitariums or nursing homes.

Monthly period. The regular calendar month of the year.

Occupancy. The use or possession or the right to the use or possession of any room, space or sleeping facility in a hotel for any purpose, and if the occupant's use, possession, or right to use or possession extends for a period of less than thirty (30) days.

Occupant. Anyone who, for a consideration, uses, possesses, or has a right to use or possess any room or rooms or sleeping space or facility in a hotel under any lease, concession, permit, right of access, license, contract, or agreement.

Permanent resident. Any occupant who has or shall have the right to occupancy of any room or rooms or sleeping space or facility in a hotel for at least thirty (30) consecutive days during the current calendar year or preceding year.

Person. Any individual, company, corporation, or association owning, operating, managing or controlling any hotel.

Tax assessor and collector. The tax assessor and collector for the city.

(Ordinance 870901, sec. 1, adopted 9/1/87)

ARTICLE 20.05 HOTEL OCCUPANCY TAX†**Sec. 20.05.002 Levy; exceptions**

(a) There is hereby levied a tax upon the cost of occupancy of any rooms or space furnished by any hotel when such cost of occupancy is at the rate of two dollars (\$2.00) or more per day, such tax to be equal to seven percent (7%) of the consideration paid by the occupant of such rooms, space, or facility to such hotel, exclusive of other occupancy taxes imposed by other governmental agencies.

(b) No tax shall be imposed hereunder upon a permanent resident.

(c) No tax shall be imposed hereunder upon a corporation or association organized and operated exclusively for religious, charitable, or educational purposes, where no part of the net earnings of said corporation or association inure to the benefit of any private shareholder or individual.

(Ordinance 870901, sec. 2, adopted 9/1/87)

ARTICLE 20.05 HOTEL OCCUPANCY TAX†**Sec. 20.05.003 Collection**

Every person owning, operating, managing or controlling any hotel shall collect the tax imposed in section 20.05.002 hereof for the city. (Ordinance 870901, sec. 3, adopted 9/1/87)

ARTICLE 20.05 HOTEL OCCUPANCY TAX†**Sec. 20.05.004 Reports**

On or before the 20th day of each month, every person required in section 20.05.003 hereof to collect the tax imposed herein shall file a report with the tax assessor and collector showing the consideration paid for all room or sleeping space occupancies in the preceding month, the amount of tax collected on such occupancies, and any other information as the tax assessor and collector may reasonably require, which report shall be in writing.

There shall also be furnished to the tax collector of the city, at the time of the payment of such tax, a copy of the tax report filed with the state comptroller in connection with the state hotel occupancy tax. Such persons shall pay the tax due on such occupancies at the time of filing of such report. The tax assessor and tax collector shall prepare a form that may be used to report the information required by this section. (Ordinance 870901, sec. 4, adopted 9/1/87; Ordinance adopting Code)

ARTICLE 20.05 HOTEL OCCUPANCY TAX†**Sec. 20.05.005 Administrative procedures; access to records**

The tax assessor and collector shall adopt such procedures, rules and regulations as are reasonably necessary to effectively collect the tax levied herein, and shall, upon request of any person owning, operating, managing or controlling any hotel, furnish a copy of such procedures, rules and regulations for the guidance of such person and to facilitate the collection of such tax as such collection is required herein. Such procedures, rules and regulations shall be in writing, and a copy thereof shall be placed on file with the city secretary. The tax assessor and collector shall be permitted to have access to books and records during reasonable business hours as shall be necessary to enable the tax assessor and collector to determine the correctness of the amount due under the provisions of this article, or to determine whether or not a report should have been filed and the amount, if necessary, of taxes due. If such access is refused, the tax assessor and collector shall have recourse to every remedy provided by law to secure access. (Ordinance 870901, sec. 5, adopted 9/1/87)

ARTICLE 20.05 HOTEL OCCUPANCY TAX†

Sec. 20.05.006 Penalties

If any person required by the provisions of this article to collect the tax imposed herein, or make reports as required herein, and pay to the tax assessor and collector the tax imposed herein, shall fail to collect such tax, file such report, or pay such tax, or if any such person shall file a false report, or any such person shall violate any of the provisions of this article, such person shall be deemed guilty of a misdemeanor and upon conviction be punished by fine not to exceed \$200.00 and shall pay to the tax assessor and collector the tax due, together with a penalty of five percent (5%) of the tax due for each thirty (30) days that the same is not timely filed. (Ordinance 870901, sec. 6, adopted 9/1/87)

ARTICLE 20.05 HOTEL OCCUPANCY TAX†

Sec. 20.05.007 Use of proceeds

(a) The proceeds of the hotel occupancy tax levied by this article may only be used to promote tourism and the convention and hotel industry, and such use is limited to the following:

- (1) The acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities, including, but not limited to, civic center convention buildings, auditoriums, coliseums, civic theaters, museums, and parking areas or facilities for the parking or storage of motor vehicles or other conveyances located at or in the immediate vicinity of the convention center facilities;
- (2) The furnishing of facilities, personnel and materials for the registration of convention delegates or registrants;
- (3) General promotional and tourist advertising of the city and its vicinity and conducting a solicitation and operating program to attract conventions and visitors either by the city or through contracts with persons or organizations selected by the city;

(4) The encouragement, promotion, improvement, and application of the arts, including music (instrumental and vocal), dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, television, radio, tape and sound recording, and the arts related to the presentation, performance, execution, and exhibition of these major art forms;

(5) Historical preservation and restoration projects or activities at or in the immediate vicinity of convention center facilities or historical preservation and restoration projects or activities located elsewhere in the city that would be frequented by tourists and visitors to the city.

(b) Revenues from the tax paid by an occupant of the sleeping room to the hotel may only be used for the purposes specified in subsections (a)(1) through (5) of this section. No more than one percent (1%) of the consideration paid by the occupant of the sleeping room to the hotel may be used for the purposes specified in subsection (a)(4) of this section.

(c) Revenue derived from the tax levied herein is to be expended solely in a manner directly enhancing and promoting tourism and the convention and hotel industry as set forth in subsection (b) of this section. Such revenue shall not be used for the general revenue purposes or general governmental operations of the city.

(Ordinance 870901, secs. 7-9, adopted 9/1/87)