



Short Term Rental Association
of San Antonio

Permitting and Hotel Occupancy Tax for Short Term Rentals in San Antonio

All documents mentioned here (including this presentation) are on the Resources page at:

www.strassociationofsa.com



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What is a short term rental?

SA UDC Appendix A

- ▶ Short term rental. A property that rents out all or a portion of a residential dwelling unit, apartment, condominium, or accessory dwelling for a period of not less than twelve (12) hours and for a maximum of thirty (30) consecutive days to a particular occupant and the operator does not provide food or beverage for consumption for a fee.
- ▶ Short term rental (type 1) establishment. A residential dwelling unit which is occupied by the owner, as reflected in title records, or an operator as reflected in a valid lease agreement, and with the express permission of the property owner. The owner or operator shall make his or her legal residence at the site, as evidenced by homestead exemption, voter registration, vehicle registration, or similar means, and which supplies temporary accommodations to overnight guests for a fee.
- ▶ Short term rental (type 2) establishment. A residential dwelling unit which is not occupied by the owner, as reflected in title records, or an operator as reflected in a valid lease agreement, and with the express permission of the property owner, and which supplies temporary accommodations to overnight guests for a fee.



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Why did San Antonio pass an STR ordinance?

- ▶ In 2017 and 2018 constituents complained to City Council that Airbnb rentals in San Antonio neighborhoods were causing parking, noise, and other problems.
- ▶ Council requested a task force to draft an ordinance, which was eventually passed in late 2018.



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San Antonio, TX Code of Ordinances

Chapter 16

ARTICLE XXII. - SHORT TERM RENTALS

- ▶ Establishes permitting for short term rentals
 - ▶ Apply online
 - ▶ Fee \$100; valid for 3 years; renewable
 - ▶ Non-transferable
 - ▶ Tiers: Type 1 and Type 2, with density limitations; single family and multi-family
 - ▶ General Standards: structures conforming to codes (no RVs, tents); occupancy; smoke and CO detectors; evacuation plan; comply with noise, other codes (ADUs); no outdoor spaces (hammock or lounge chair on the porch)
 - ▶ Inspection upon complaint



ARTICLE XXII. - SHORT TERM RENTALS (continued)

Inside your listing, you must notify your guests of...

- ▶ Maximum number of occupants: two per bedroom (adults are those over 12 years of age)
- ▶ Location of required off-street parking, other available parking and prohibition of parking on landscaped areas.
- ▶ Quiet hours and noise restrictions.
- ▶ Restrictions on sleeping in outdoor areas.
- ▶ Twenty-four-hour contact person and phone number.
- ▶ Property cleanliness requirements.
- ▶ Trash pick-up requirements, including location of trash cans.
- ▶ Flooding hazards and evacuation routes.
- ▶ Emergency numbers.
- ▶ Notice that an occupant or visitor can be cited for violating city codes.
- ▶ Displaying short term rental permit, health department permit, and/or any other required permits.
- ▶ Hotel occupancy tax registration.



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CITY OF SAN ANTONIO

24-hour contact person and phone number:

- Kelly Martinez – (210) 392-8968

Evacuation Routes:

- All exits are located at the front door and back door.
- Fire Extinguishers are located in the kitchen next to the stove.

Emergency numbers:

- 911 – Emergency
- 311 – City code issues

Maximum number of occupants

- Only two are allowed per sleeping area.
- Maximum occupancy of this rental unit is 5.

Location of required off-street parking, other available parking and prohibition of parking on landscaped areas.

- Parking is only permitted on the driveway or street and is not allowed on or in the front yard.
- Failure to conform to the occupancy and parking requirements is a violation of the City Code and occupant or guest can be cited.

Quiet hours and noise restrictions as defined per Chapter 21, Article III of the Code of Ordinances:

- Quiet hours shall be between the hours of 11pm and 8am on weekdays, and 11pm and 11am on weekends.
- During these hours, tenants may not play loud music, operate heavy machinery, or make any loud noises which may disturb their neighbors.
- Parties or special events are not allowed at any time.

Restrictions of outdoor facilities:

- No overnight sleeping outdoors or outside sleeping spaces for rent.
- Guests may not play loud music, operate heavy machinery, or make any loud noises which may disturb neighbors at any time while outdoors.
- Adequate protections for hot tubs and pool areas.

Trash pick-up requirements, including location of trash cans:

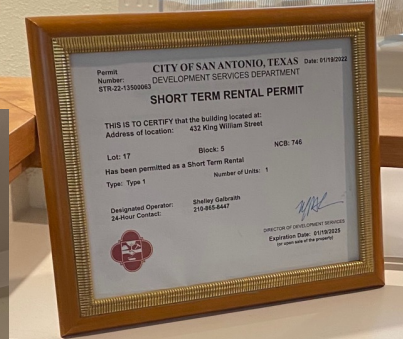
- Garbage pick-up is on Thursday.
- Recycling pick-up is on Monday.
- Household trash and recycling should be tied up securely in bags and placed in the associated City of San Antonio collection carts.
- Do not throw garbage out the windows into the yard. The yard is to be kept clear of garbage and debris at all times.
- Primary guests are responsible for the behavior of any invited guests. A violation by an invited guest will be treated as a violation by the primary guest as listed in the agreement.

Short Term Rental permit: STR-19-13501268

Hotel Occupancy Tax registration: HOT-003570

Other Facts You Must Certify

- ▶ A designated operator is available by phone at all times when the unit is occupied.
- ▶ Working smoke detectors and a CO detectors are installed.
- ▶ The unit has a fire extinguisher.
- ▶ Emergency contact information and exits are posted.
- ▶ The unit has a posting for the maximum number of occupants.
- ▶ Every sleeping area has at least one emergency escape.
- ▶ The permit is included in all advertisements or online listings.



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How **compliant** are San Antonio's STR hosts?

(Hint: There are about 3,300 permitted STRs in San Antonio.)

Facts:
70-80% Airbnb
20-25% VRBO
<5% Other

How Can I Lose My Permit?

Get three citations for any city ordinances, including noise

Violate the STR ordinance (operating without a permit, failure to pay HOT, etc.)

Fail to renew your permit or cancel your permit.

Sell your property.



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Can I have a permit for my address?

- ▶ Type 1: Owner-occupied. No limitations.
- ▶ Type 2: Not occupied by the owner. Limited in density to 12.5% of the residential units on a block face.
- ▶ Multi-family: Limited in density to 12.5% of the total number of units

How do I check to see if my block face is limited under this rule?

[The One-Stop GIS Map](#)



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Applying for a Permit

<https://www.sanantonio.gov/DSD/Resources/Short-Term-Rental>

**CITY OF
SAN ANTONIO**

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SHORT TERM RENTAL

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BUSINESS OWNERS >

CONSTRUCTING IN SAN ANTONIO >

CONTRACTOR REGISTRATION & LICENSING >

CODE ENFORCEMENT >

RESOURCES >

ONLINE SERVICES >

SA.GOV RELATED SITES

FIRE MARSHAL

Register Your Short Term Rental

Disclaimer: All permit application submittals are public record and are subject to disclosure under the Texas Public Information Act. Additionally, all STR Permits issued will be mapped on the City's [One Stop Map](#).

[Download the Short-Term Rental Online User Registration Guide](#)

The City Council approved the Short Term Rental Ordinance on November 1, 2018. The ordinance went into effect immediately with the exception that a permit through Development Services would not be required until February 11, 2019. If you own or operate a Short Term Rental, and you have not done so already, you should set up an account with the City's Finance Department to pay your applicable Hotel Occupancy Taxes. There is a link to the City Finance Department below. Please note that the Short Term Rental Ordinance applies only to Short Term Rentals inside the City Limits of San Antonio.

For Hotel Occupancy Tax (HOT) requirements or questions please contact: Finance Department at 210-207-8667 or by email at HotelMonthlyReport@sanantonio.gov

For Short Term Rental permit requirements or questions please contact: Development Services Staff at 210-207-1111 or by email at DSDSTR@sanantonio.gov



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Short-term Rental Registration and Hotel Occupancy Tax Payment Form

Welcome to the City of San Antonio's Short-term Rental (STR) Permit and Hotel Occupancy Tax (HOT) registration and tax collection system. What would you like to do?

If you already have a HOT Account Number, please click on the button - "Pay Hotel Occupancy Tax on existing HOT account".

New Customer registration
for HOT account and STR
permit (within City Limits
only)

Pay Hotel Occupancy Tax on
existing HOT account



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If you encounter technical difficulties, please contact support+san-antonio-tx@hostcompliance.com.

For information relating to Hotel Occupancy Tax (HOT) requirements, please contact the Finance Department at [210-207-8667](tel:210-207-8667) or at HotelMonthlyReport@sanantonio.gov.

For information relating to Short Term Rental permit requirements, please contact the Development Services Department at [210-207-1111](tel:210-207-1111) or at DSDSTR@sanantonio.gov.

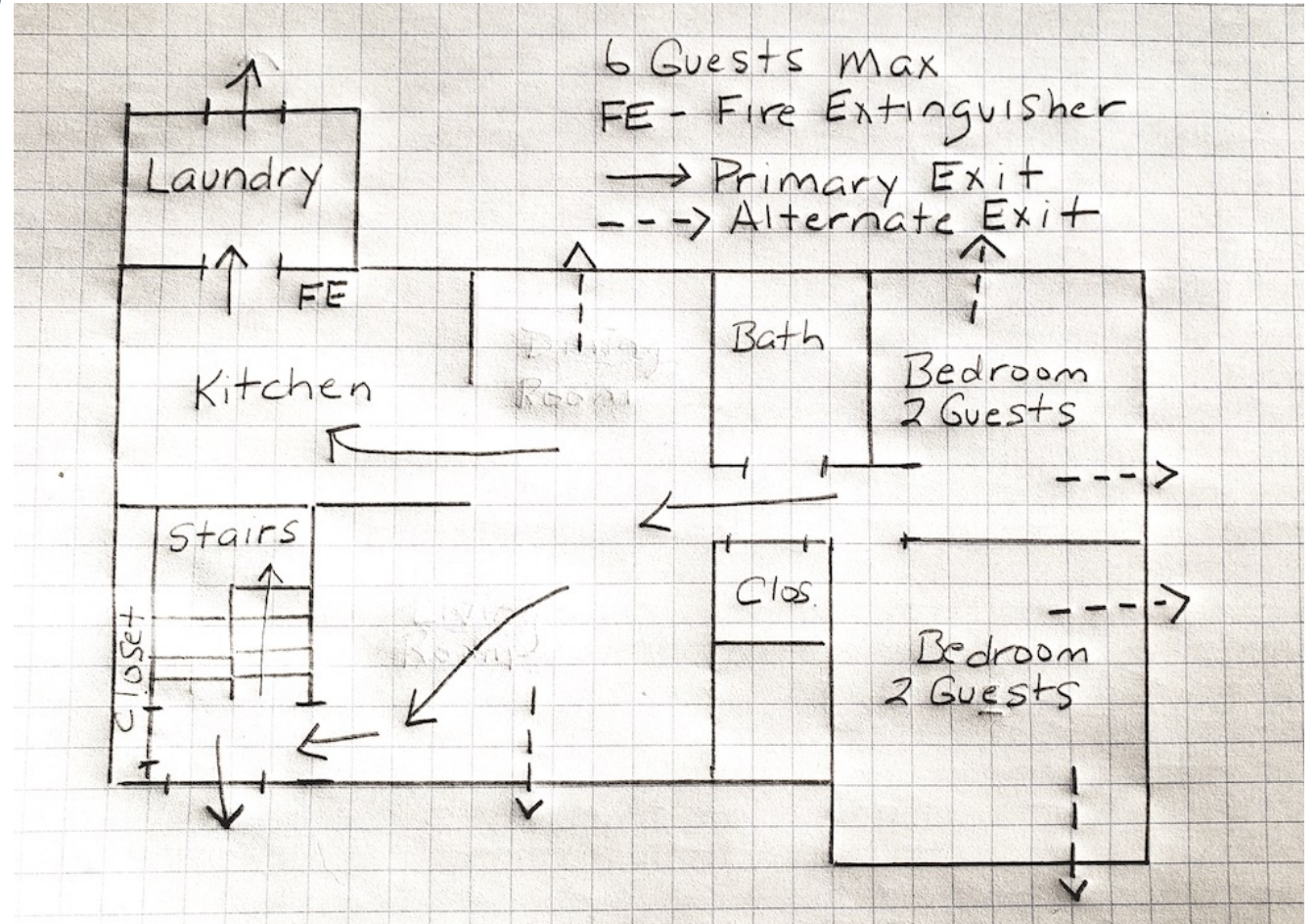
A unique HOT Account and STR Permit number is needed for each unit within the property.



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What you need to apply for a permit

- ▶ Your Bexar County property ID number. Find that at bcad.org
- ▶ A sketch of the floorplan of your property: by hand or with any basic software is fine. Also draw a sketch of where the parking places are on the property.
- ▶ Proof of written permission to operate. Proof of ownership or a notarized letter of permission from the owner is required.
- ▶ Your name, address, phone number, email, and the same for the owner and 24-hour contact person, if different.
- ▶ The platform where you're going to advertise the STR (Airbnb, VRBO, etc.)
- ▶ Check that you've complied with the information you need to provide the guest about a 24-hour contact, noise restrictions, parking regulations, etc. as well as emergency exit signs, a fire extinguisher, CO and smoke detectors, and so on.
- ▶ Type 1 or Type 2?
- ▶ Payment



What now?



A permit should take about 5 business days to process.



You are responsible for HOT from the day you apply for the permit. If you aren't listing your property yet, or the permit is delayed, file a report with the income of \$0. Even if your income is \$0, you can be charged a late fee if you don't file a report!

Inquiries: dsdshorttermrentals@sanantonio.gov



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What is this
tax I owe?

San Antonio City/Bexar
County Hotel
Occupancy Tax (HOT)

State of Texas Hotel
Occupancy Tax

The tax is paid by the guest.

HOT Rates

State of Texas	6.00%
City of San Antonio	9.00%
County of Bexar	1.75%



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Taxes and Airbnb

- ▶ By default, Airbnb collects and remits the 6% State of Texas Hotel Occupancy Tax. You don't need to do anything.
- ▶ You can set up the Custom Tax Option to add other taxes or fees, however, you must then collect and remit the state tax yourself.



Two Steps: Collecting from the Guest and Remitting to the State of TX and San Antonio/Bexar County

1. Collecting San Antonio/Bexar County HOT

Two ways to collect HOT:

- a. Set Airbnb tax to Default.
- b. Set Airbnb tax to Custom at 16.75% (in any combination of taxes).



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Why it pays to collect using custom tax

Example 1: Default Tax Collection

Room Rate: \$100

Airbnb collects from guest: \$6

Airbnb pays to state: \$6

Host pays to city: \$10.75
(out of proceeds)

Net to host: \$89.25

If you paid HOT on \$89.25, the amount would be \$9.59, or \$1.15 less. For 200 nights a year, that's \$230 you could have saved.

Example 2: Custom Tax Collection

Room Rate: \$100

Airbnb collects from guest: \$16.75
(passes taxes through to Host)

Host pays to state: \$6.00

Host pays to city: \$10.75

Net to host: \$100.00



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a. Collecting DEFAULT TAX in AIRBNB

Airbnb:

- Collects from the guest, and remits state tax.

Host responsibility:

- Collect from guest or build taxes into nightly rate and pay out of earnings.
- Report and remit county and city tax monthly.



b. Using the AIRBNB CUSTOM TAX OPTION

Choosing this option stops Airbnb from collecting and remitting your State of TX HOT, so you need to collect and remit that yourself. Set Airbnb tax to Custom at 16.75% (in any combination of taxes).

Airbnb:


- Collects tax and remits to host.

Host responsibility:

- Report and remit state tax quarterly
- Report and remit county and city tax monthly.

Register for State of Texas HOT

▼ [How do I apply for a hotel tax permit?](#)

While the Comptroller's office does not issue printed hotel tax permits, businesses that report the tax should send a completed  [Form AP-102, Hotel Occupancy Tax Questionnaire](#) (PDF) to the Comptroller's [local field office](#).

Owners and operators should contact the county and city where their hotel is located for more information about collecting and reporting local hotel taxes.

FAQ: <https://comptroller.texas.gov/taxes/hotel/faq.php>

Form: <https://comptroller.texas.gov/taxes/hotel/forms/index.php>



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Taxpayer Services and Collections

Taxpayer Services and Collections field offices collect delinquent taxes and provide taxpayer service to promote compliance with the tax laws administered by the Texas Comptroller of Public Accounts.

Field offices do not accept credit cards.

San Antonio

10010 San Pedro Avenue, Suite 410
San Antonio, TX 78216-3862
210-342-2300

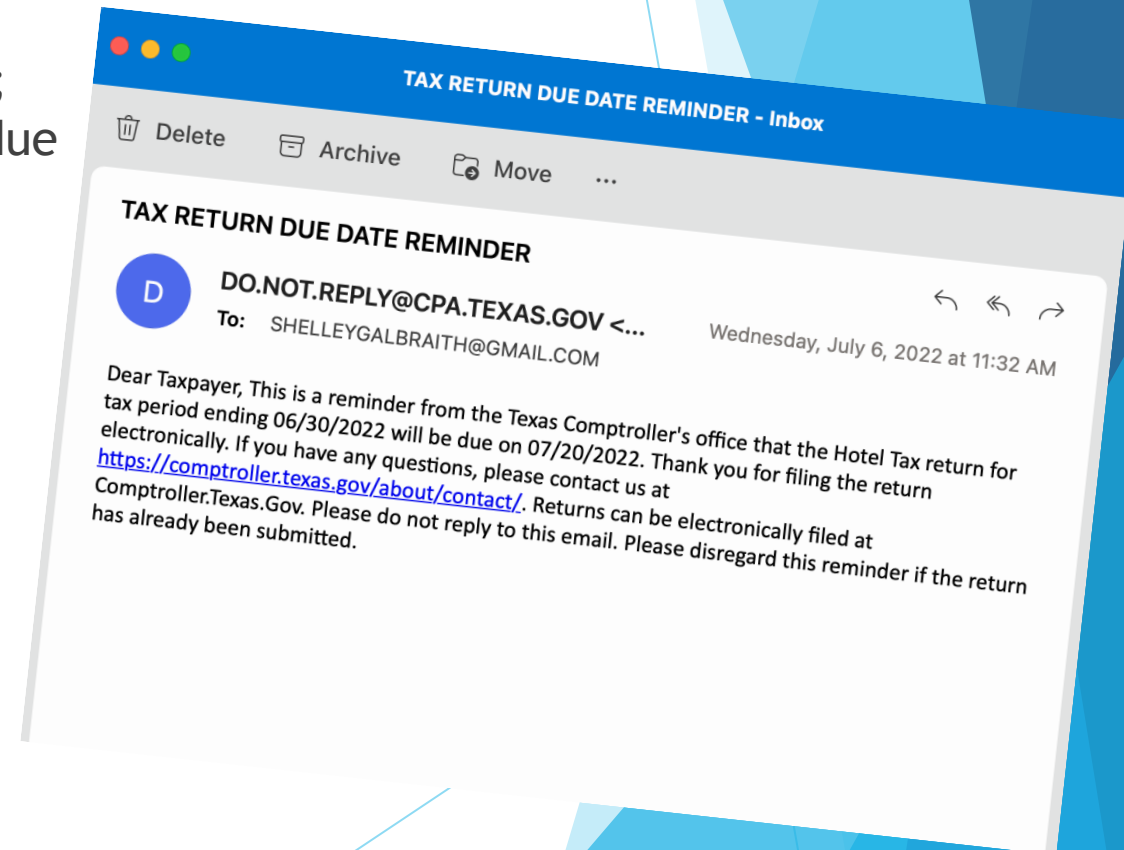
Monday 9 a.m. - 4 p.m. (CST)
Wednesday 9 a.m. - 4 p.m. (CST)
Friday 8 a.m. - 12 p.m. (CST)

Remitting Taxes

- ▶ San Antonio and Bexar County:
<https://secure.hostcompliance.com/san-antonio-tx/permit-registration/welcome>
Due on the last day of the month for the previous month; must report every month - \$0 for no income. So, July is due by August 31.
- ▶ State of Texas:
<https://comptroller.texas.gov/taxes/file-pay/>
Due by the 20th of the month following the quarter. So, January - March is due by April 20.

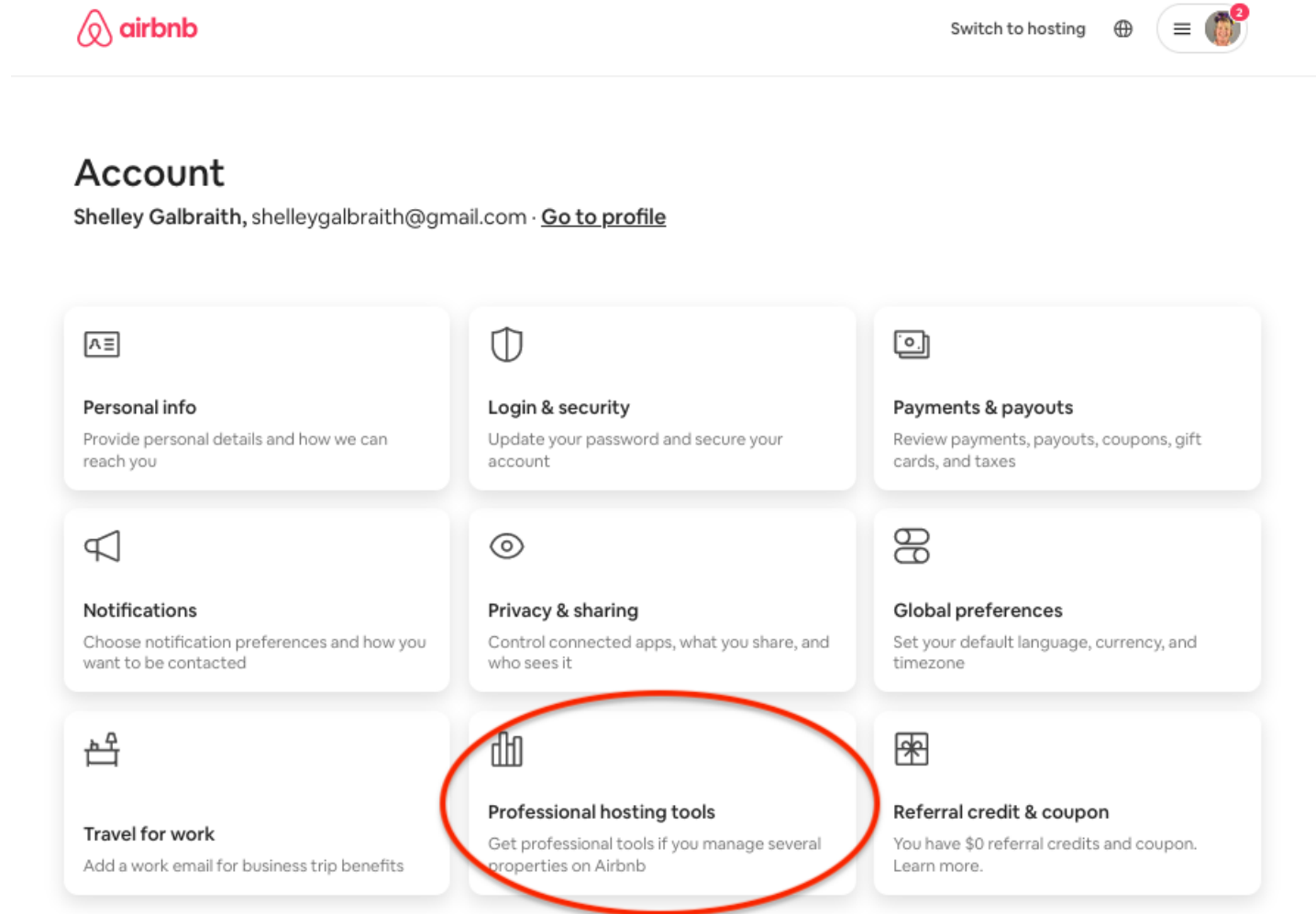


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Setting up Custom Tax in Airbnb

1. Turn ON Professional Hosting Tools



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2. Navigate to your listing, then click on Local Taxes and Laws

Historic River Walk Loft - Downtown Convenience

[Listing details](#) [Booking settings](#) [Pricing](#) [Availability](#) [Regulations](#) [Local taxes and laws](#) [Co-hosts](#)



To do

An easier way to collect taxes

We can collect taxes on your nightly rate and fees for new bookings and break them out in your payout report.

[Learn more](#)

3. Under
Occupancy Tax
Collection, find the
Choose a tax
collection option:
Default and
Custom boxes.

Historic River Walk Loft - Downtown Convenience

[Listing details](#) [Booking settings](#) [Pricing](#) [Availability](#) [Regulations](#) [Local taxes and laws](#) [Co-hosts](#)

License or registration number

[Edit](#)

Make sure the number you enter is accurate. Using this field for any other purpose, like personal contact information, could get you removed from Airbnb.

STR-22-13

Occupancy tax collection

Taxes apply to your nightly price and fees for bookings, and we include them in your earnings report. Guests are shown tax amounts as part of the booking total.

Choose a tax collection option:

Default **CURRENT**

With this option we collect and remit a set of taxes on your behalf.

Custom

With this option you can add and remit your own taxes that we collect on your behalf.

Default tax collection

As a default, we already collect and remit occupancy taxes on your behalf based on the listing location:

Accommodations Tax (Texas)

To revert back to default tax collection, you must delete all custom taxes.

4. Click on the Custom box.

Then, click on Add a tax

Occupancy tax collection

Taxes apply to your nightly price and fees for bookings, and we include them in your earnings report. Guests are shown tax amounts as part of the booking total.

Choose a tax collection option:

Default **CURRENT**

With this option we collect and remit a set of taxes on your behalf.

Custom

With this option you can add and remit your own taxes that we collect on your behalf.

To choose this option and replace the taxes we currently collect on your behalf, add your own taxes. We'll collect the taxes on new bookings, remit them to you, and include details in your payout report. [Learn more](#)

Add a tax



5. Add a Tax, Part 1

Tax type

✓ Choose one

Hotel tax

Lodging tax

Room tax

Tourist tax

Transient occupancy tax

Sales tax

VAT/GST

Tourism Assessment/Fee

Choose one

Fee per guest

Fee per night

Fee per guest, per night

✓ Percentage per booking.

✕

Add a tax

This tax will be collected for any new bookings. If this tax is remitted to you, you are responsible for submitting, paying and reporting the correct amount to the tax authorities. In some jurisdictions, we will instead remit this tax directly to local tax authorities. Refer to the pricing and availability section for more information.

Tax type

Choose one

▼

Type of charge

Percentage per booking. ▼

Amount

0 %

Taxable base

[Learn more](#)

☐ Base price

☐ Management fee

☐ Community fee

☐ Linens fee

☐ Resort fee

☐ Cleaning fee

☐ Pet fee

Maximum cap per person per night

\$

[Learn more](#)

💡 Don't forget to re-assess your nightly rate

Business tax ID

You can find this number on your tax registration documents

☐ I do not have a business tax ID

Type of charge

Percentage per booking. ▼

Amount

16.75 %

Maximum cap per person per night

\$

(Does not apply - Leave blank)

Business tax ID

You can find this number on your tax registration documents

☐ I do not have a business tax ID

Optional

Taxable base

[Learn more](#)

☒ Base price

☒ Management fee

☒ Community fee

☒ Linens fee

☒ Resort fee

☒ Cleaning fee

☒ Pet fee

5. Add a Tax, Part 2

I use my HOT number here.

YES! Anything over 29 days is NOT subject to HOT. If you have a stay over 29 days, report HOT as \$0 for that stay.

Accommodations tax registration number

You can find this number on your tax registration documents

HOT-XXXXXX

[Learn more](#)

Does your jurisdiction provide exemptions for long-term stay?

Tax may not apply to bookings longer than a certain number of days. [Learn more](#)

- ☒ Yes (long term stay exemption)
Bookings over number of days are nontaxable

29

- ☐ Yes (conditional exemption)
☐ No

Terms for adding taxes

- ☒ I confirm this tax amount is correct, and I will pay this tax once remitted to me by Airbnb. I grant Airbnb permission to disclose tax-related and transaction information (such as listing address, tax amount, and Tax ID) to the relevant tax authorities.

Save

Cancel



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When you're finished...

Occupancy tax collection

Taxes apply to your nightly price and fees for bookings, and we include them in your earnings report. Guests are shown tax amounts as part of the booking total.

Custom tax collection

Add your own taxes and choose how to charge them. Any taxes you add will apply to new bookings, and we'll include details in your payout report. [Learn more](#)

Hotel tax

16.75% Percentage per booking. [Edit](#)

[Remove](#)



Entire loft

Historic River Walk Loft -
Downtown Convenience

★ 4.99 (322 reviews) • Superhost

Your booking is protected by **aircover**

Price details

\$129.00 x 2 nights	\$258.00
Service fee	\$36.42
Occupancy taxes and fees	\$43.22
<hr/>	
Total (USD)	\$337.64




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Historic River Walk Loft - Downtown Convenience

[Listing details](#)[Booking settings](#)[Pricing](#)[Availability](#)[Regulations](#)[Local t](#)

Preview what guests pay



\$327 total

2 nights · 1 guest

×

Preview what guests pay

Select any combination of nights, guests, and pets, and we'll show you the final price.

2 nights ▾

1 guest ▾

No pets ▾

\$125 x 2 nights	\$250
Your base price	
Guest service fee	\$35
Taxes	\$42
<hr/>	
Total	\$327
Your earnings	\$242

Close

If you have an HOT account, you can be audited.

- ▶ Make sure that you download and keep Airbnb records for four years.
- ▶ Print and keep copies of your 1099 from Airbnb for each permit.
- ▶ If you have a property manager, but you hold the permit and the HOT account, make sure that you have access to and keep copies of income records. Alternatively, register your property manager for the HOT account.





www.strassociationofsa.com

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