

# Hotel Occupancy Tax for Short Term Rentals in San Antonio



Short Term Rental Association  
of San Antonio

# The Short Term Rental Association of San Antonio

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

[www.strassociationofsa.com](http://www.strassociationofsa.com)



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# What is a short term rental?

- 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.
  - Type 1 Short term rental: A residential dwelling unit which is occupied by the owner or operator as their legal residence.
  - Type 2 Short term rental: A residential dwelling unit which is not occupied by the owner.



# 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.
- Low compliance rates have prompted another Council Consideration Request for a task force to examine ways to improve compliance by STR owners.



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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
  - Subject to hotel occupancy tax



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# 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.); violate other ordinances such as Zoning, ADU

Fail to renew your permit or cancel your permit.

Sell your property.



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# Applying for a Permit

*During this process you will be assigned a HOT account number.*



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

The screenshot shows the City of San Antonio's official website. At the top, there's a red header with the city logo and navigation buttons for "GET CONNECTED", "RESIDENTS", "VISITORS", "BUSINESS", "YOUR GOVERNMENT", and "SPANISH". A search bar indicates "ENHANCED BY Google". Below the header, a dark grey bar displays the breadcrumb path: "sa.Gov Home &gt; DSD &gt; Resources &gt; Short Term Rental". The main heading "SHORT TERM RENTAL" is in large, bold, red letters. On the left, a vertical sidebar lists various development services, with "ONLINE SERVICES" expanded to show "SA.GOV RELATED SITES", including "FIRE MARSHAL" and "OFFICE OF HISTORIC PRESERVATION". The main content area features a box titled "On This Page:" with links to "Overview", "Permits", "Background", and "Enforcement". Below this, the "OVERVIEW" section explains that the STR Ordinance was approved in 2018 and requires permits and HOT taxes. It provides links to the ordinance and a fact sheet, both in PDF format. A paragraph instructs users on how to use an interactive map to find permitted STR locations. At the bottom, it states that city staff is available for assistance and provides contact information for the Permit Information and HOT Accounts departments, including phone numbers and "contact us" links.

# Under the Tax Code: HOT Definitions

## State of Texas

Hotel owners, operators or managers must collect state hotel occupancy tax from their guests who rent a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses that are used as Short Term Rentals.



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You collect.  
Then, remit.



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# Local - COSA/Bexar County

## Hotel Occupancy Tax

is a tax on "the cost of or consideration paid for a sleeping room or sleeping facility" paid by guests, for stays that are under 30 days.

Every person owning, operating, managing, or controlling any hotel\* shall collect the tax imposed and remit to the City. Hotel Occupancy Tax must be reported for each calendar month even if there are no Taxable Room Receipts.

\*A "hotel" is any building in which members of the public obtain sleeping accommodations for consideration. The term includes, but is not limited to a Hotel, Motel, **Short Term Rental**, or Bed and Breakfast. Local hotel taxes apply to sleeping rooms costing \$2 or more each day.

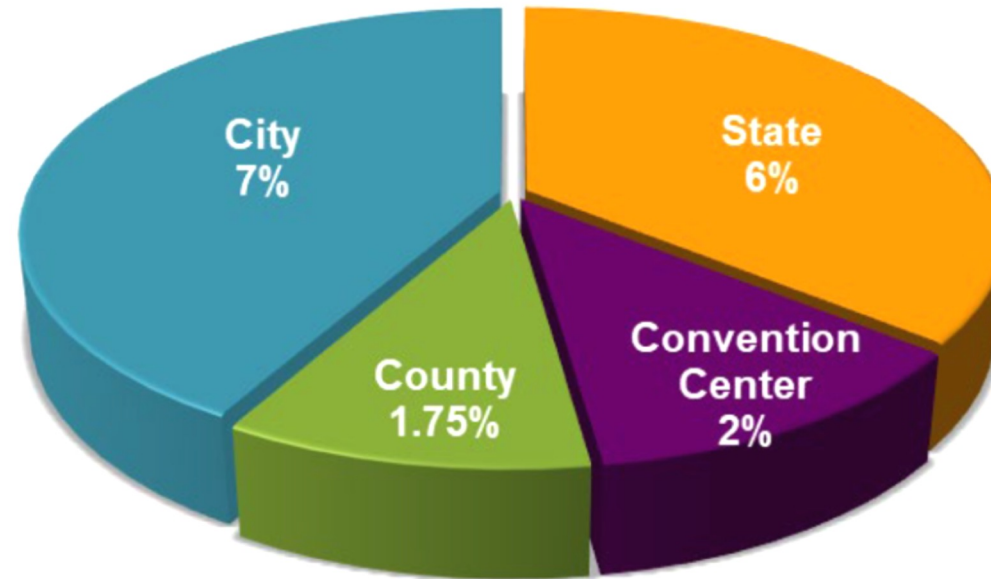
How much  
HOT does  
a hotel  
guest pay  
in San  
Antonio?



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16.75%

**FY 2023 Hotel Occupancy Tax Rate  
(16.75%)**



Where does  
the City of San  
Antonio  
money go?



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## FY 2023 Hotel Occupancy Tax Revenue Allocation



# Taxes and Airbnb

- By default, Airbnb collects and remits the 6% State of Texas Hotel Occupancy Tax. You don't need to do anything.
- It is up to you to collect and remit local HOT. In San Antonio, that's an additional 9% for the city and 1.75% for Bexar County.



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## 1. Collecting HOT

### Two ways to collect HOT:

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



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## a. Using the default tax setting in Airbnb.

### Airbnb:

- Collects from the guest and remits the 6% State of Texas HOT for the host. (No remittances or reporting for the state portion.)

### Host responsibility:

- Collect San Antonio city/Bexar County HOT from guest (or build taxes into nightly rate).
- Report and remit county and city tax monthly.

## b. Using the Airbnb Custom tax option

Choosing this option stops Airbnb from collecting and remitting State of Texas 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 specified and remits to host.

### Host responsibility:

- Report and remit State of Texas HOT quarterly.
- Report and remit San Antonio city/Bexar County HOT monthly.

# Why it pays to collect using custom tax



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## 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

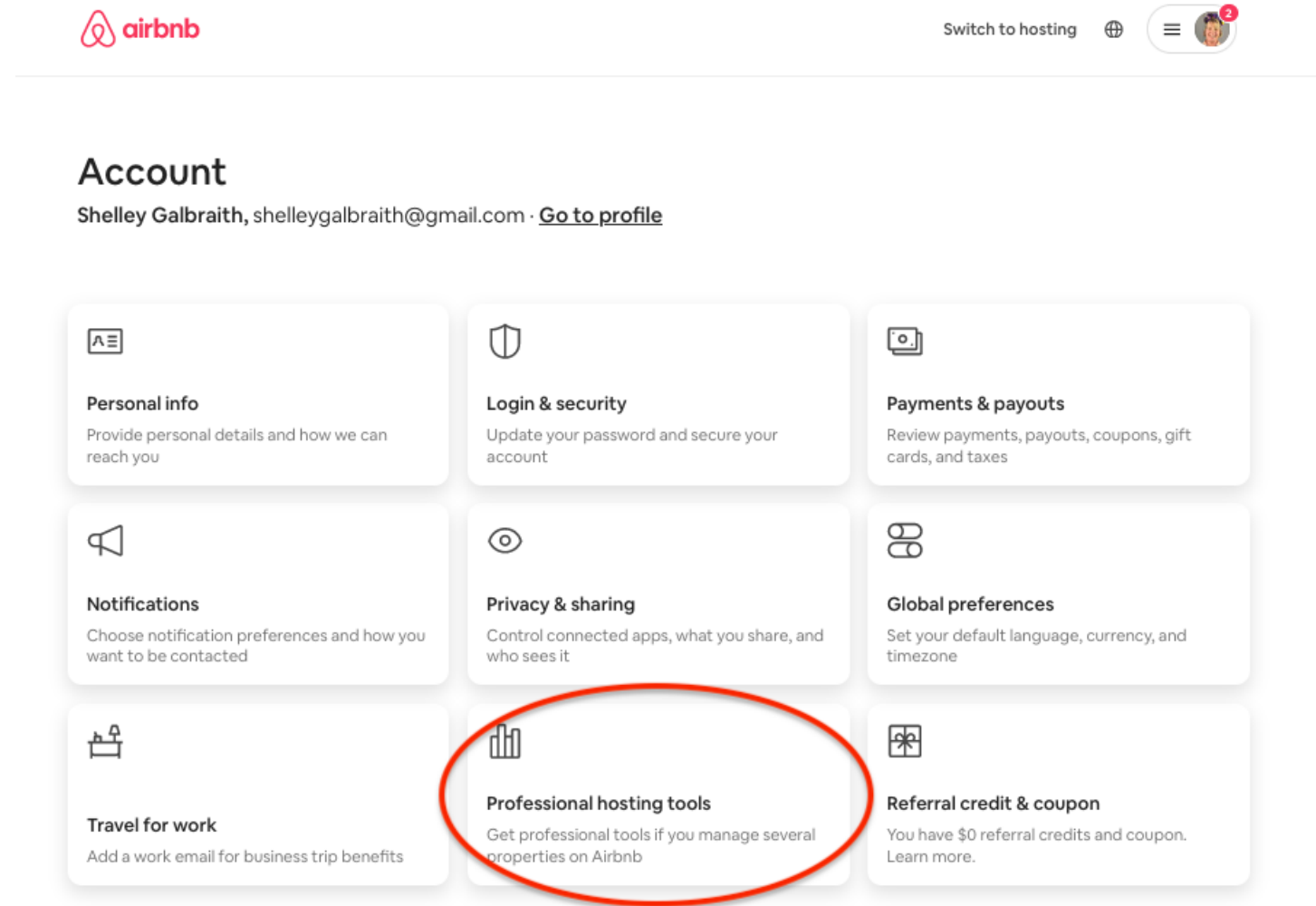


# Setting up Custom Tax in Airbnb

## 1. Turn ON Professional Hosting Tools



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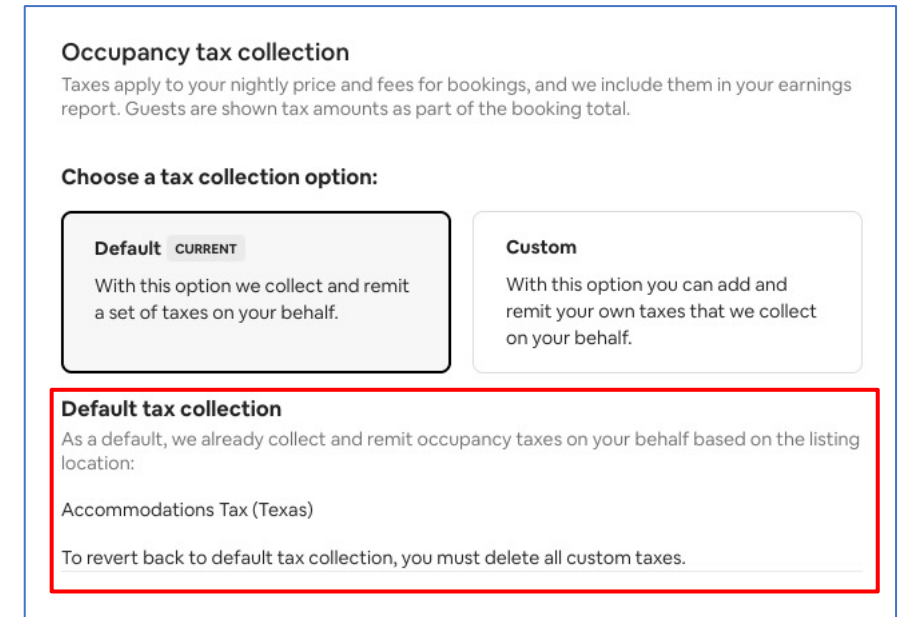
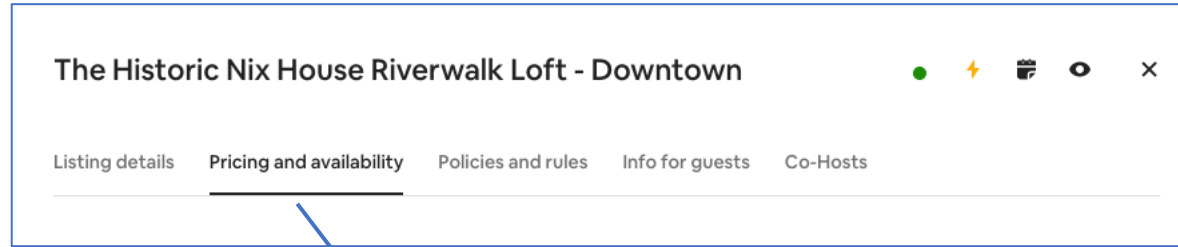
2. Navigate to your listing, then click on Pricing and availability

Then, scroll down to Taxes

Find “Choose a tax collection option:”



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3. Click on the Custom box.

4. 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



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## 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

**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**

16.75 %

**Maximum cap per person per night**

\$

**Taxable base**

[Learn more](#)

- ☒ Base price
- ☒ Management fee
- ☒ Community fee
- ☒ Linens fee
- ☒ Resort fee
- ☒ Cleaning fee
- ☒ Pet fee

**Maximum cap per person per night**

\$

**Business tax ID**

You can find this number on your tax registration documents

☐ I do not have a business tax ID

**Optional**

☐ I do not have a business tax ID

**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

## 5. Add a Tax, Part 2

I use my HOT number here.

### 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

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.

# 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
<a href="#">Service fee</a>	\$36.42
<a href="#">Occupancy taxes and fees</a>	\$43.22
<hr/>	
Total ( <a href="#">USD</a> )	\$337.64

Preview what  
guests pay  
now includes  
taxes.



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## Historic River Walk Loft - Downtown Convenience

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

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

**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.



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## 6. Remitting HOT: City of San Antonio/Bexar County



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Finance Dept. Inquiries: [hotmonthlyreport@sanantonio.gov](mailto:hotmonthlyreport@sanantonio.gov)  
210-207-8677

- ✓ HOT reports are due monthly by the last day of the month following the period – a report for any income in June is due by July 31<sup>st</sup>, for example. An HOT report is due even if you have no income on your STR.
- ✓ You are responsible for HOT from the day you receive your permit. The Finance Dept. collects for both San Antonio and Bexar County
- ✓ If you aren't listing your property yet, 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!

Using the city's  
collection  
portal



**A V E N U**  
INSIGHTS & ANALYTICS

[www.hoteltaxonline.com](http://www.hoteltaxonline.com)




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# Avenu Insights Is a Payment Portal Contractor for the City of San Antonio



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<https://www.hoteltaxonline.com/>



[Home](#) [Lookup](#) [Support](#) [FAQ](#) [Short Term Rental List](#)

## A cloud-based solution to file and remit tax returns.

### Returning Users Login

**Username**

[Forgot UserName?](#)

**Password**

☐ Remember Username [Forgot Password?](#)

Login

### Business Account

For business owners or companies who need to file for a single business or a business with multiple locations.

Create a Business Account >

### Tax Preparer Account

For tax preparers, CPAs and filing practitioners who manage multiple business accounts for multiple clients.

Create a Tax Preparer Account >

# Tricky bits with Registration



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# Registration

www.hoteltaxonline.com

## Online Filing Account Set Up

- Step 1  
User Information
- Step 2  
Business Information
- Step 3  
Security Question
- Step 4  
Additional Information

## Step 5 Return Setup

### Return Setup

To set up a return you want to file, select the options below, type in the corresponding account number, and click th

1. Select State:

Texas

2. Select Type:

- ☒ Hotel / Motel / STR Tax
- ☐ Short Term Rental Permit

3. Select Return:

[Select return]

4. Select Location:

Test Account

[Click here to add a new business location.](#)

5. Authority Account  
Number:

[Click here to apply for a new Authority Account Number.](#)

6. Select Filing Status:

Monthly

ADD RETURN

# More Info on Registration



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## Registration

[www.hoteltaxonline.com](http://www.hoteltaxonline.com)

### 3. Select Return:

A screenshot of a web form's dropdown menu. The dropdown is open, showing a list of options. The top option is "[Select return]" with a downward arrow and an information icon. Below it are three options: "Avenu DBA MuniServices Hotel Occupancy Tax Return", "San Antonio - Hotel Occupancy Tax", and "San Antonio - Short Term Rental". The first option is highlighted in blue.

[Select return] ▼ ⓘ  
[Select return]  
Avenu DBA MuniServices Hotel Occupancy Tax Return  
San Antonio - Hotel Occupancy Tax  
San Antonio - Short Term Rental

- Step 2's radio button should remain as Hotel / Motel / STR Tax.
- Step 3:
  - Hotels must select during the Return Setup: San Antonio - Hotel Occupancy Tax
  - STRs must select during the Return Setup: San Antonio - Short Term Rental.

You may file for more than one location; each location needs its own permit and HOT number.

# Avenu Insights Also Provides Data to the City for Enforcement

- Penalties and interest will continue to accrue until the return is filed.
- Avenu will serve delinquency notices by mail, email, and phone calls.
- You can subscribe to monthly reminders to file.
- Avenu retains copies of payments you've made for future reference.




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# 7. Remitting HOT: State of Texas



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## ▼ [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>

### **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

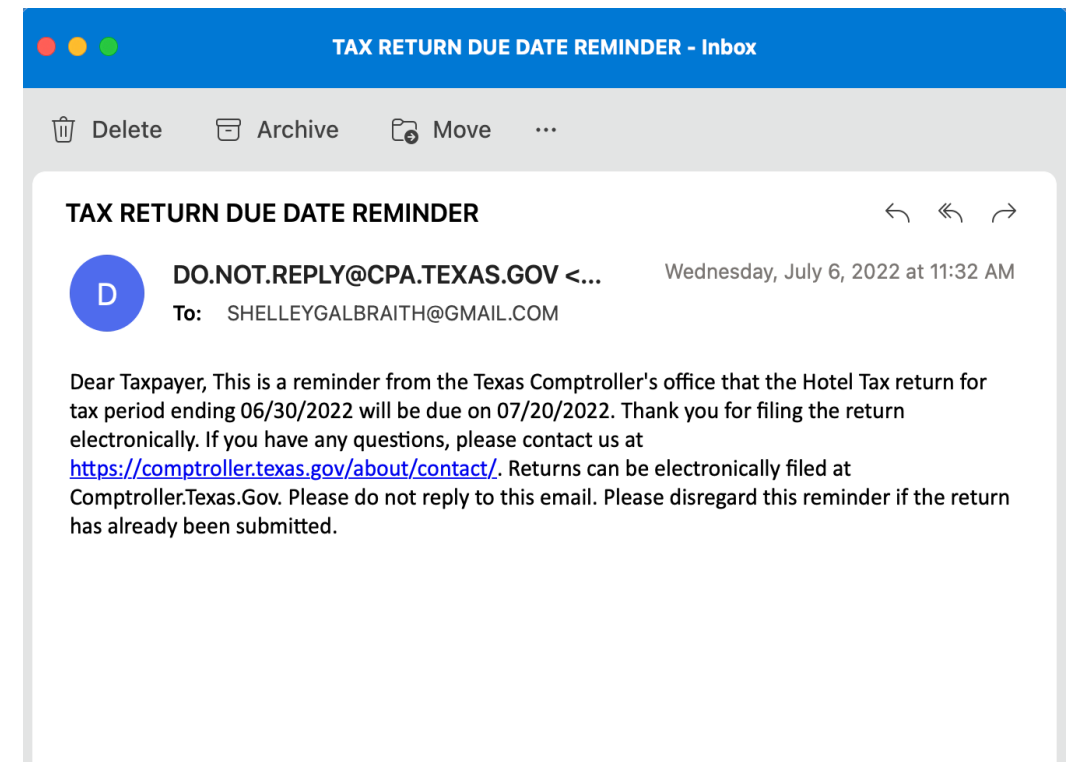
Monday 9 a.m. - 4 p.m. (CST)  
Wednesday 9 a.m. - 4 p.m. (CST)  
Friday 8 a.m. - 12 p.m. (CST)

# Review: Remitting Taxes



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- San Antonio and Bexar County:  
<http://www.hoteltaxonline.com/>
- Due on the last day of the month for the previous month; must report every month - \$0 for no income.
- 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.







[www.strassociationofsa.com](http://www.strassociationofsa.com)

[shelleygalbraith@gmail.com](mailto:shelleygalbraith@gmail.com)

*Need more?*