



**City of Rockwall**  
*The New Horizon*

Re: Hotel Occupancy Tax to be paid to the City of Rockwall

Properties rented through Airbnb and other such marketplaces are subject to the City's Hotel Occupancy Tax. Specifically, Chapter 40 Article IV of the Rockwall Municipal Code of Ordinances authorizes the City to Levy a tax upon the cost of occupancy of any room or space furnished by any hotel within the city and its extra territorial jurisdiction where such cost of occupancy is at the rate of \$2.00 or more per day. The tax is equal to seven percent (7%) of the amount paid by the occupant of such room to such hotel.

Hotel, as defined in the ordinance, includes any building or buildings, trailer or other facility, in which the public may, for a consideration, obtain sleeping accommodations. The term "hotel" shall include hotels, motels, tourist homes, houses or courts, lodging houses, inns, rooming houses, or other buildings where rooms are furnished for a set amount. Accordingly, "hotel" includes the various short term rental accommodations within the City limits.

Pursuant to the ordinance, you are required to collect the 7% city occupancy tax imposed by section 40-147 and file a hotel occupancy tax (HOT) report with the city detailing the cost paid for all room occupancies in the preceding quarter, the amount of tax collected on such occupancies, and any other information the city may reasonably require. If not received by the due date penalties imposed under section 40-146 are also due and payable to the City. Some short term rentals collect state taxes but none collect city taxes for you.

Along with the HOT report, you must pay the tax due and provide the City with a copy of the state hotel occupancy tax report filed with the state comptroller's office. Quarterly reports and payments shall be due on the following dates:

First Quarter – April 20;  
Second Quarter – July 20;  
Third Quarter – October 20; and  
Fourth Quarter – January 20.

Please note that the failure to timely file these reports now due or delinquent will result in the imposition of additional civil and possibly criminal fines.

Sincerely,

Mary Smith  
City Manager

CITY OF ROCKWALL, TEXAS  
REPORT OF HOTEL OCCUPANCY TAX  
(City Ordinance No. 85-48)  
(Amended by Ordinance No. 90-45)

Name of Reporting ENTITY: \_\_\_\_\_  
Address: \_\_\_\_\_

Report for Quarter Ending: \_\_\_\_\_

Total Taxable Receipts \$ \_\_\_\_\_  
**If Paid By the 20th Day After End of Quarter:**

Amount of Tax @ 7% of Taxable Receipts \$ \_\_\_\_\_  
Less Reimbursement @ 1% of Taxes Due \$ \_\_\_\_\_  
Total Amount Due \$ \_\_\_\_\_

**If Paid After the 20th Day After End of Quarter:**

Amount of Tax @ 7% of Taxable Receipts \$ \_\_\_\_\_  
Penalty - 5% of Taxes Due \$ \_\_\_\_\_  
Subtotal \$ \_\_\_\_\_

**More than 30 Days Past Due:**

Additional Penalty of 5% after 30 Days \$ \_\_\_\_\_

**More than 60 Days Past Due:**

10% Interest Per Annum Beginning 60 Days from Due Date \$ \_\_\_\_\_

**This report is due no later than 20 days from the  
last day of each quarter**

I declare, under penalties prescribed, that the information contained in this document is true and correct to the best of my knowledge and that a copy of the Quarterly Tax Report filed with the State Comptroller in connection with the State of Texas Hotel Occupancy Tax is attached hereto.

Signed: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

Phone #: \_\_\_\_\_

Date: \_\_\_\_\_

Return to: City of Rockwall Finance Department  
385 South Goliad Street  
Rockwall, Texas 75087