



HELPFUL INFORMATION FOR VACATION/SHORT TERM RENTAL OWNERS

HOTEL OCCUPANCY TAX

Hotel Occupancy Tax (HOT) is 15% and is applied to all gross rental revenue and fees associated with occupying the property and readying the property for occupancy – i.e., cleaning fees, linen fees, fumigation fees, pet fees, repairs caused by the guest, etc. See Texas Tax Code §156.052.

Of the 15% rate, 9% is paid to Galveston and 6% to the State of Texas. Property owner/operators are responsible for collecting and remitting the local taxes to the Galveston Park Board of Trustees. The first step is to register the property with the Galveston Park Board of Trustees. Following is a link where you can create an online account, register the property, pay the one-time \$50 registration fee, and report and pay your taxes:

parkboard.destinationnext.com/HOT/new-user.aspx.

Reports and payments are due quarterly by the 20th day of the month following the quarter. Example: 1st quarter report will cover January, February and March and is due no later than April 20th. Even if there is no rental revenue, a report must be filed on time. Late zero reports will be assessed a \$25 penalty and late taxes will be assessed a percentage late fee based on the filing date.

DATA NEEDED TO REGISTER

- Property I.D. Number – This number is found on the Galveston Central Appraisal website. Go to galvestoncad.org and look up the property by address or owner's name. The property number is the 6-digit number at the far left of the search results page.
- Max/Min Occupancy – How many can sleep there at night and how many can gather there during the day.
- Date Property Became a Rental – Date of the first reservation.
- 3rd Party Account Numbers and/or Marketing Names – Airbnb, VRBO, etc.
- Local Contact – Someone available 24/7 who can respond to the property in-person within one hour.

Our online reporting service is easy and convenient to use. Taxpayers find it saves them time and money and the taxes are always calculated correctly. Once the online registration is completed, the online account for filing and reporting taxes is automatically created.

Registered short term rental owners can pick up brochures, coupons, and maps from the Galveston Visitors Center located inside the Galveston Chamber of Commerce at 2228 Mechanic St. The center is open 7 days per week from 9 a.m. to 5 p.m.

HELPFUL LINKS

- www.galvestonparkboard.org
- www.galvestontx.gov/202/Hotel-Occupancy-Tax
- www.galvtx.com/rateoftax
- www.comptroller.texas.gov/taxes/hotel
- www.visitgalveston.com
- www.galveston.com

CONTACT US

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CITY NOISE ORDINANCE

The City of Galveston's municipal code provides for permissible sound levels within city limits. City Code Section 24-2 limits weighted decibels produced by any activity or sound source to the following levels:

- Daytime hours – 7 a.m. to 10 p.m.:
 - dB(A) shall be seventy-five (75).
- Nighttime hours – 10 p.m. to 7 a.m.:
 - dB(A) shall be seventy (70).

If you have any questions call 409.797.3647. For more information visit: www.galvtx.com/34fJDYE.