



## LLANO COUNTY HOTEL OCCUPANCY TAX RULES AND REGULATIONS

Llano County is authorized to impose a hotel occupancy tax under Chapter 352, Texas Tax Code, and "The tax imposed by a county authorized by subsection (a) (22) to impose the tax does not apply to a hotel located in a municipality."

These rules and regulations are entitled "Occupancy Tax", containing therein definitions; levying a tax equal to four percent (4%) of the consideration of the cost of occupancy of any room or space in any hotel with certain exceptions; providing for collection; requiring reports; authorizing the Commissioners Court to make rules and regulations and the County Treasurer to administer said rules and regulations; describing violations; providing for penalties; providing for an effective date; and providing for severability.

### SECTION 1 - DEFINITIONS

The following words, terms and phrases are, for the purpose of these regulations, except where the context clearly indicates a different meaning, defined as the following:

**Hotel** – *A hotel is a building in which members of the public obtain sleeping accommodations for consideration.* The following businesses are considered hotels and are required to charge the tax: hotels, motels, tourist homes, tourist courts, lodging houses, inns, condominiums, cabins, cottages, manufactured homes, rooming house, skid mounted bunkhouses, or bed and breakfasts. *The failure to name specific types of accommodations does not exempt a business from the tax.*

Hospitals, sanitariums, nursing homes, dormitories or other non-hotel housing facilities owned by institutions of higher education may not charge the tax.

While recreational vehicles (RVs) and RV rental spaces are not expressly listed in the statute, the State Comptroller's office has interpreted the statute to exclude RVs and RV lots from taxation.

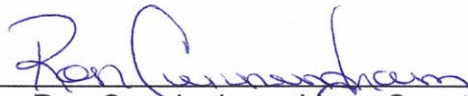
**Consideration** – The tax may be imposed against any "person" (including corporations and other legal entities) who pays for the use of a room in a hotel. The price of the room does not include the cost of food served by the hotel or the cost of other personal services.

**Occupancy** – Unlike the state hotel occupancy tax, the local hotel occupancy tax may only be assessed against the use of a room that is ordinarily used for sleeping.

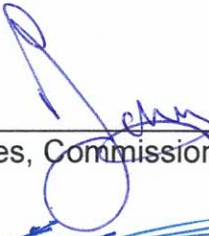
**SECTION 9 – SEVERABILITY**

In any provision, section, sentence, clause, or phrase of this Regulation, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, invalid or unenforceable, the validity of the remaining portions of this Regulation or its application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the Llano County Commissioners Court in adopting, and of the County Judge in approving this Regulation, that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality or invalidity of any other portion, provision or regulation.

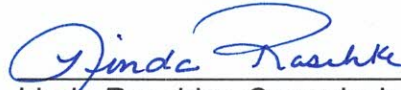
**PASSED and APPROVED** by Llano County Commissioners Court this 13 day of November, 2023.



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Ron Cunningham, Llano County Judge



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Peter Jones, Commissioner, Pct. 1



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Linda Raschke, Commissioner, Pct. 2



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Mike Sandoval, Commissioner, Pct. 3



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Jerry Dor Moss, Commissioner, Pct. 4

Attest: Cecilia McClintock

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Cecilia McClintock, Interim County Clerk