



City of Dayton, Texas Report of Hotel/Motel Occupancy Tax

City Ordinance No. 210

TAXES DUE TO CITY BY THE 20TH DAY OF THE MONTH FOLLOWING THE OCCUPANCY PERIOD

For the occupancy period (i.e. January – March 2026): _____

Business name: _____

Business mailing address: _____

Rental property address: _____

Email address: _____

Phone number: _____

Number of room night stays during occupancy period: _____

A. Total receipts for occupancy period \$ _____

B. Less: exemptions \$ _____
(Exemption form must be attached)

C. Less: conference room receipts \$ _____
(Attach documentation)

D. Total taxable receipts \$ _____
(A-B-C)

E. Hotel Occupancy Tax at 7% \$ _____
(D x .07)

PENALTIES

F. 1-30 days delinquent – 5% penalty \$ _____
(E x .05)

G. More than 30 days delinquent – additional 5% = 10% penalty \$ _____
(E x .10)

INTEREST

H. More than 60 days delinquent – 6% interest \$ _____
(E x .06) x (number of days' delinquent - 60/365)

Amount Due \$ _____

I declare, under penalties prescribed in Ordinance 210 of the City of Dayton that the information in this document is true and correct to the best of my knowledge. I declare that the amount of total taxable receipts matches the report submitted to the State Comptroller office.

Authorized Signature

Date

Please remit this statement with your payment to:

City of Dayton
117 Cook Street
Dayton, TX 77535

Information Sheet

General Information

Who Must File:

- You must file this report if you are a sole owner, partnership, corporation, or other organization that owns, operates, manages, or controls any hotel or motel in Dayton, Texas.
- Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that reports can be verified.
- Failure to file this report and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.

When to File:

- Reports must be filed on or before the 20th day of the month following the reporting period. The reporting period is either monthly or quarterly.
- Reports must be filed for every period even if you have no amount subject to tax or no tax due.

Filing Exemptions:

- Use or possession of a room for at least 30 consecutive days as a permanent residence with no interruption of payment for the period
- Use by religious, charitable, or educational organizations as defined in Rule 3.161
- Use by the United States government and its employees traveling on official business
- Use by foreign diplomatic missions and personnel who present an appropriate diplomat tax exemption card;
- Use by a State of Texas official presenting a hotel tax exemption photo ID I or card. See Rule 3.161. NOTE: State government agencies and their employees (except a state employee with a hotel tax exemption photo ID or card) may NOT claim an exemption for hotel tax

Authorization

Chapter 351 of the Tax Code gives municipalities the authority to impose a hotel/motel occupancy tax. A Hotel is defined as any building or buildings in which the public may obtain sleeping accommodations for a cost of 2 dollars or more each day for a consecutive duration of 30 days or less. This includes, without limitation, hotels, motels, tourist homes, vacation rentals by owner, houses, or courts, lodging houses, inns, hostels, rooming houses, bed and breakfasts, short-term vacation rentals or other buildings where rooms are furnished for consideration. It does not include hospitals, sanitariums, or nursing homes.

Chapter 156 of the Tax Code defines hotel as shall mean a building in which members of the public obtain sleeping accommodations for consideration. The term includes a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, or bed and breakfast. For purposes of the imposition of a hotel occupancy tax, "hotel" includes a short-term rental where all or part of a residential property is rented to a person who is not a permanent resident.

If you have any questions, please contact the Finance Department at (936) 258-2642