



ROOM OCCUPANCY TAX

For Quarter/Month
Ending: _____

Date of Filing: _____

NOTE: Failure to have remittance postmarked by the last day of the following month after the end of the quarter will result in penalties and interest. If the last day falls on a Sunday or Federal Holiday, remittance **MUST** be postmarked by the first business day thereafter.

Name of Business: _____

Mailing Address: _____

Address	City	State	Zip
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PLEASE INDICATE ANY CHANGES IN OWNERSHIP OR LOCATION OF BUSINESS

Gross Receipts: Room Occupancy	\$ _____
Less deductions, exemptions, etc	(_____)
Adjusted Gross Receipts	\$ _____

7% of Adjusted Gross Receipts	\$ _____
Less reimbursement for cost of collecting tax (1% of tax due if postmarked by due date)	(_____)

TOTAL AMOUNT DUE \$ _____

Penalty: Add 15% if postmarked after due date _____

TOTAL AMOUNT DUE INCLUDING PENALTY \$ _____

Please list in detail your deductions as shown above and the reasons for each. Attach an additional sheet if necessary.

I, the undersigned do solemnly swear under the penalties described in Ordinance #7837 of the City of Midland, Texas, that the information in this document is true and correct, as attested by my signature below.

Taxpayer or Duly Authorized Agent	Title	Date
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REMIT to: City of Midland P. O. Box 1152 Midland, TX 79702-1152

www.MidlandTexas.gov

Hotel/Motel Information

Under City Ordinance Number 7837, an occupancy tax of 7% is levied on any room or space furnished by any hotel or motel. The hotel occupancy tax is imposed against any person (including any corporation and any other legal entities) who either occupies or has the right to occupy the hotel room. Under the auspice of the hotel/motel definition, the following are also responsible for collecting the occupancy tax: any tourist home, tourist court, lodging house, inn, rooming house, bunk houses, residency inns, condominiums, cabins, cottages, or bed and breakfast. The occupancy tax is assessed against the use or the right to use a room that is ordinarily used for sleeping.

The occupancy taxes collected are then used to directly enhance and promote tourism and the hotel and convention industry. The expenditure must fit into one of the five following categories:

- Fund the establishment, improvement, or maintenance of a convention center or visitor information center.
- Pay the administrative costs for facilitating convention registration.
- Pay for tourism-related advertising and promotions of the City or its vicinity.
- Fund programs that enhance the arts.
- Fund historical restoration or preservation programs.

Some government agencies or employees are exempt from the hotel/motel occupancy tax. Federal government agencies or employees and United States government and its employees traveling on official United States government business are exempt from the occupancy tax.

Most State employees are **not exempt** from the occupancy tax. State employees who present a special Hotel Tax Exemption Photo ID or Tax Exemption Photo ID or Tax Exemption Card are exempt. State employees without the Hotel Tax Exemption Photo ID or Tax Exemption Card are **not exempt**. Diplomatic personnel of a foreign country who present a Tax Exemption Card issued by the U.S. Department of State are also exempt from the City Hotel Occupancy Tax.

Permanent residents, hotel guests who notify the hotel in advance either in writing or verbally and occupy or have the right to occupy a room for at least **30 consecutive days**, are exempt from the City Occupancy Tax.

The following are also **not exempt** from the City Occupancy Tax:

- City and County governments and their employees and
- Religious, educational, or charitable organizations

The following **are** subject to Hotel/Motel Tax:

- Pet charges
- Smoking fees

However, Damage fees **are not** subject to Hotel/Motel Tax.

Each establishment is required to obtain an Exemption Certificate at the time of registration and maintain the certificate on file in order to qualify for an exemption. If an exemption ID card is used, a copy of it must be on file.

Hotels may deduct 1% of the Tax Due for Collecting the tax and timely filing of the quarterly reports and payment of the tax to the City of Midland. A hotel that fails to remit the correct hotel occupancy tax owed, by the last day of the month following the end of the quarter, may be subject to a fine not to exceed \$500.00. In addition, the hotel will be liable for a late penalty of 15% and any City attorney fees incurred. Any delinquent taxes/penalties will accrue interest at the rate of 12%. The City of Midland Finance Director is authorized to file a lien for any delinquent taxes/penalties/interest.

State and City occupancy tax requirements differ.

This information is provided by the City of Midland Office of the Internal Auditor

www.MidlandTexas.gov

Accounting Division • 300 N. Loraine, Midland TX 79701 • 432-685-7221

SIMPLIFIED, BASIC HOTEL OCCUPANCY TAX (H.O.T.) EXEMPTION RULES

TYPE OF BUSINESS REQUESTING EXEMPTION	EXEMPT from STATE H.O.T.	EXEMPT from LOCAL H.O.T.	COMMENTS
Agricultural Development Corporations	Yes	Yes	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
City and County Employees	No	No	
Charitable Organizations	Yes	No	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
Educational Organizations Within the State of Texas	Yes	No	Guest must fill out tax exemption certificate
Educational Organizations Outside the State of Texas	No	No	
Electric and Telephone Cooperatives	Yes	Yes	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
Federal Employees	Yes	Yes	Guest must fill out tax exemption certificate
Foreign Diplomats	Yes	Yes	Guest must present tax-exempt card issued by U.S. Department of State Guest must fill out tax exemption certificate
Health Facilities Development Corporations	Yes	Yes	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
Housing Authorities Finance Corporations	Yes	Yes	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
Permanent Residents (30 days or more)	Yes	Yes	Guests must notify of their intent to stay 30 or more Days from the beginning. If stay is interrupted, hotel occupancy taxes must be paid
Public Facility Corporation	Yes	Yes	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
Regional Education Service Centers	Yes	No	Guest must fill out tax exemption certificate
Religious Organizations	Yes	No	Guest must present comptroller letter of exemption Guest must fill out tax exemption certificate
State Employees with Photo ID Hotel Tax Exemption Card	Yes	Yes	These are heads of state agencies, member of state boards and commissions, state legislators and their staffs, and state judges Guests must present state photo ID card that specifically notes that employee is exempt from hotel occupancy tax Guest must fill out tax exemption certificate
State Employees without Photo ID Hotel Tax Exemption Card	No	No	Guest must pay the tax, and the state or local government will then reimburse the state employer through a separate process