



LLANO COUNTY TREASURER

Cheryl Regmund

P.O. Box 367 | 100 W Sandstone Street
Llano, Texas 78643

Frequently Asked Questions

Who has to collect hotel occupancy taxes?

A hotel...lodging facility... owner, operator, or manager must collect hotel occupancy taxes from its guests. For the purposes of the tax, a hotel is considered to be any building in which members of the public rent sleeping accommodations. County hotel occupancy taxes apply to sleeping rooms costing \$2.00 or more per day.

The tax should be paid by hotels, motels, and bed and breakfasts, as well as condominiums, apartments, and houses rented for LESS than 30 consecutive days.

Hotel occupancy tax does NOT apply to hospitals, sanitariums, nursing homes, student dormitories operated by colleges and universities, or condominiums, apartments, and houses leased for MORE than 30 consecutive days. 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.

To **REGISTER** your property, go to <https://portal.deckard.com/tx-llano-str-portal> and click "Create Account." If you have already been paying taxes to Llano County for Hotel Occupancy, you DO NOT need to register. Use your email to login. If you have any problems logging in, please contact Cheryl Kepp at 325-247-7743 or ckepp@co.llano.tx.us.

When did the local occupancy tax become effective for Llano County?

By Resolution, Llano County Commissioners Court approved the Hotel Occupancy Tax on November 13, 2007 and this became effective January 1, 2008. The County Hotel Occupancy Tax became effective in all areas of Llano County which are outside the City of Llano and its extraterritorial jurisdiction (ETJ). See Resolution under the General Information page at <https://www.co.llano.tx.us/page/llano.Hotel.Occupancy>

What is the Hotel Occupancy tax rate in Llano County and who is responsible for paying the tax?

The Hotel Occupancy Tax Rate in Llano County is 4%. An additional 6% is assessed by the State of Texas and due and payable to the State. Llano County collects 4% tax and the tax is due and payable to the county for any establishment not in the City of Llano, City of Horseshoe Bay or the City's ETJ (extra territorial jurisdiction). For those establishments in the City of Llano or the City of Horseshoe Bay, please consult with those entities for their rules regarding Hotel Occupancy Taxes.

The County DOES NOT collect the 6% for the STATE. This is your responsibility. The tax will only be collected in the UNINCORPORATED area of Llano County.

Booking agencies such as VRBO and AirBNB DO NOT remit taxes to Llano County.

When, Where and How are payments to be submitted to Llano County for Hotel Occupancy Taxes?

WHEN: If reporting monthly, the county hotel occupancy tax reporting period shall be based on the same reporting period required by the state hotel occupancy tax. The report and payment is due by the 20th of the following month.

If reporting quarterly, the report and payment is due by the last day of the month following the end of the quarter. (Jan, Feb., Mar – 1QTR, etc..)

WHERE: The tax reporting form is online at <https://portal.deckard.com/tx-llano-str-portal>. If you have been paying taxes you should be able to login using your email address. Payments for Llano County Hotel Occupancy Tax can be made by using a bank account or credit card online at <https://portal.deckard.com/tx-llano-str-portal>. Checks are still accepted but must have the payment code received after completing the form at <https://portal.deckard.com/tx-llano-str-portal>. Checks should be mailed to Llano County Treasurer, Cheryl Regmund, P.O. Box 367, Llano, TX, 78643 or delivered personally to the County Treasurer's Office on 100 W Sandstone, Ste. 220, Llano, TX.

HOW: Instructions for filing your hotel occupancy taxes can be found at <https://www.co.llano.tx.us/page/llano.Hotel.Occupancy> under Hotel Occupancy Tax Payment Information.

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Are there penalties for not paying the Hotel Occupancy Tax?

Llano County imposes a penalty of five (5%) of the amount of the taxes due, if the Short-term Rental (STR) fails to file a report and make payment by the due date following each reporting period (monthly or quarterly). If the STR fails to file the report or to pay the tax within 31 days, then an additional 5% penalty will be assessed. After sixty (60) days, interest at a rate of ten percent (10%) a year will also be added to the taxes and accrued penalties owed.

Where can forms and other information be obtained?

Information can be found regarding Hotel Occupancy Tax at <https://www.co.llano.tx.us/page/llano.Hotel.Occupancy>. The County will e-mail quarterly filing reminders.

For what purpose does Llano County collect hotel occupancy taxes?

Pursuant to the Texas Tax Code, the funds generated from this tax may only be used for very limited purposes related to the tourism industry in Llano County.

Go to Hotel Occupancy Tax Grant Information at

<https://www.co.llano.tx.us/page/llano.Hotel.Occupancy> open the Grant Information and Rules page.

What is the Grant Application process to apply for the County occupancy tax?

Each year the County accepts grant applications from organizations and entities who feel they qualify for such funding. The taxes allocated for grants is based on the taxes collected for the previous year. The purpose of the HOT funding is to assist and support qualified events/projects/programs in promoting tourism to Llano County which increases business for our local overnight accommodation venues.

The grant application deadline is usually the last week in September and grant allocations are approved by the Judge and Commissioners during a regular court meeting in November.

Where is additional information available?

For further information and assistance visit the State Comptroller's Office at <https://comptroller.texas.gov/taxes/hotel> or contact Texas the Hotel and Lodging Association at (512) 474-2996 or <https://texaslodging.com>