

**HOTEL OCCUPANCY TAX USE GUIDELINES UNDER TEXAS STATE LAW**  
**HOUSTON COUNTY HOTEL OCCUPANCY TAX FUND**  
**APPLICATION PROCESS**

By law of the State of Texas (Tax Code 352), the County of Houston collects a Hotel Occupancy Tax (HOT) from hotels, bed & breakfasts, and other lodging facilities which may be used only to directly promote tourism and the convention and hotel industry including examples:

- a) **Advertising, Solicitations and Promotions that Directly Promote Tourism and the Hotel and Convention Industry:** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to Houston County.
- b) **Promotions of the Arts that Directly Promote Tourism and the Hotel and Convention Industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the convention and hotel industry. All forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms will be considered.
- c) **Historical Restoration and Preservation Activities that Directly Promote Tourism and the Hotel and Convention Industry:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
- d) **Sporting Event Expenses that Substantially Increase Economic Activity at Hotels:** expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within Houston County.
- e) **Signage directing tourists to sights and attractions that are visited frequently by hotel guests in Houston County.**

**County Policy:** The Houston County Hotel Occupancy Tax Board (HCHOT) accepts applications from groups and businesses whose program fits into one or more of the above categories. All requests for funds should be submitted in writing to the Jim L. Lovell, County Judge, Houston County, 401 East Goliad, Suite 201, Crockett, Texas 75835, accompanied by the attached application within ninety (90) days of the start date of the event. The application will be reviewed by the Commissioners Court at the earliest possible regularly scheduled meeting. The applicant may be asked to be present at the meeting to answer any questions regarding the application. Applicants will be notified one week prior to the meeting of the time and place for the review.

**Eligibility and Priority for Hotel Tax Funds:** Events and entities will be eligible for HCHOT funds based on expected overnight visitors to Houston County area hotels.

**Post Event Report:** When/If funds are approved and received by the Applying Entity; a Post Event Report must be submitted to the County Judge's Office within sixty (60) days after the event. *Failure to submit the Post Event Report may result in ineligibility in future funding from the Houston County Hotel Occupancy Tax.* In addition, receipts are required for all expenditures for the Hotel Occupancy Tax funds and must be submitted with the Post Event Form. If receipts do not accompany the Post Event Form, your entity may be required to reimburse the County for these expenditures.

Questions in regard to the application should be forwarded to the County Judge's office, 936-544-3255, ext. 221.

**HOUSTON COUNTY  
HOTEL OCCUPANCY TAX FUND APPLICATION**

***Organization Information***

Date of Application: \_\_\_\_\_

Name of Organization: \_\_\_\_\_ Date established: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Contact Name/Title: \_\_\_\_\_ e-Mail: \_\_\_\_\_

Contact Phone Number (Day time): \_\_\_\_\_ (Cell): \_\_\_\_\_

Web site Address for Event or Sponsoring Entity: \_\_\_\_\_

Non-Profit or For-Profit status: \_\_\_\_\_ Tax ID #: \_\_\_\_\_

Purpose and/or Mission Statement of your Organization: \_\_\_\_\_

\_\_\_\_\_

***Event Information***

Name of Event or Project: \_\_\_\_\_

Date(s) of Event or Project: \_\_\_\_\_ ***(Schedule of Events/Itinerary Must Be Attached)***

Primary Location of Event or Project: \_\_\_\_\_

Primary Purpose of Funded Event or Project: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

How many years have you held this event?: \_\_\_\_\_ Expected attendance: \_\_\_\_\_

How many people attending the event/project will use Houston County hotels (estimate)? \_\_\_\_\_

## Funding Request

Amount requested: \$ \_\_\_\_\_

Provide a specific line item description and amount of exact use of funds being requested. Total should match amount being requested (if more space is needed, please use attachments). Receipts are required for all expenditures for the Hotel Occupancy Tax funds and must be submitted with the Post Event Form. If receipts do not accompany the Post Event Form, your entity may be required to reimburse the County for these expenditures.

Amount	Line Item
_____	_____
_____	_____
_____	_____
_____	_____

## Required Attachments Checklist:

\_\_\_\_\_ Form W-9

**\*\*If payment is made directly to applicant, the application will not be considered without it\*\***

\_\_\_\_\_ List of current Board of Directors with complete contact information

\_\_\_\_\_ Schedule of Events/Itinerary

\_\_\_\_\_ Any other information you feel will support your application

**Please submit within ninety (90) days of the start date of the event:**

Jim L. Lovell  
County Judge  
County of Houston  
401 East Goliad Avenue, Suite 201  
Crockett, Texas 75835  
Fax: 936-544-8053

## APPLICANT CERTIFICATION

I hereby certify and affirm that (1) I have read the entire information in this application packet and understand and will comply with all provisions therein; that (2) I will abide by all relevant local, state and federal laws/regulations regarding the use of Hotel Occupancy Tax.

PRINTED NAME: \_\_\_\_\_

CERTIFIED BY: \_\_\_\_\_ DATE: \_\_\_\_\_