



# Texas Hotel Occupancy Tax Report

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this report.

Page 1 of \_\_\_\_\_

a. T Code ■ 75100

c. Taxpayer number  
■

d. Filing period

e.  
■

f. Due date

g. Name and mailing address

## h. IMPORTANT

Blacken this box if any information has changed. ☐

Blacken this box if any location is no longer in business. Write the location number and the date you went out of business below. ☐

LOCATION NUMBER \_\_\_\_\_ OOB DATE \_\_\_\_\_

i.  
■

j.  
■

- A report must be filed even if no tax is due.

1. NUMBER OF ROOMS	2. LOCATION TRADE NAME AND ADDRESS	3. LOCATION NUMBER	4. TOTAL DOLLAR AMOUNT OF RECEIPTS	5. TOTAL TAXABLE RECEIPTS

k. T Code ■ 75180

6. Total room receipts (dollars) for ALL locations (Item 4 from this and all supplemental pages) ..... 6. ■ \_\_\_\_\_

7. Total taxable receipts (dollars) for ALL locations (Item 5 from this and all supplemental pages) ..... 7. ■ \_\_\_\_\_

8. Total tax due ( % of Item 7) ..... 8. ■ \_\_\_\_\_

9. Discount (If paid on time, enter 1% of Item 8) ..... 9. \_\_\_\_\_

10. Tax due after discount (Item 8 minus Item 9) ..... 10. \_\_\_\_\_

12-100  
(Rev.11-20/29)

11. Penalty (See instructions) ..... 11. \_\_\_\_\_

12. Interest (See instructions) ..... 12. \_\_\_\_\_

13. TOTAL AMOUNT DUE AND PAYABLE (Item 10 plus Item 11 and Item 12) ..... 13. ■ \_\_\_\_\_

Taxpayer name

l.  
■

m.

■ T Code ■ Taxpayer number ■ Period

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

sign here

Duly authorized agent

Daytime phone  
(Area code and number)

Date

Make the amount in Item 13 payable to **STATE COMPTROLLER**

Mail to Comptroller of Public Accounts  
P.O. Box 149356  
Austin, TX 78714-9356

For assistance call **800-252-1385**.

Information is also available at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).

# Instructions for Completing the Texas Hotel Occupancy Tax Report

(TEX. TAX CODE ANN. ch. 156)

## 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 Texas.
  - Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that reports can be verified by a state auditor.
  - 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.
  - Reports must be filed for every period even if you have no amount subject to tax or no tax due.
  - If the due date falls on a Saturday, Sunday or legal state holiday, the next business day will be the due date.
- For Assistance:**
- Call 800-252-1385.

## Specific Instructions

- Item c -** If there has been a change in ownership, the new owner must apply for a new taxpayer number by completing a Texas Questionnaire for Hotel Occupancy Tax (Form AP-102) for each business location.
- Item d -** The filing period is either monthly or quarterly, and the last day of the period.
- Item g -** If any information needs to be updated, write in the correct information and blacken the appropriate box in Item h.

**Items 1-3 -** Enter the number of rooms, trade name, location address (including city, state and ZIP code) and location number assigned by the Comptroller for each location reporting. If the number has not been assigned or is not known, leave blank. Verify information and make any necessary corrections. If you are reporting for a new location, enter the starting date of operation and number of rental rooms for the location. If any location is no longer in business, complete Item h, box 2.

*NOTE: If additional space is needed to list all locations, complete the Texas Hotel Occupancy Tax Report Supplement, Form 12-101. Use as many supplement reports as necessary.*

**Item 4 -** Enter the dollar amount of total room receipts for the location shown. Enter "0" if no receipts were collected.

**Item 5 -** Enter the dollar amount of total TAXABLE receipts for the location shown. Enter "0" if no taxable receipts were collected. Charges for items or services directly related to the rental of a hotel room, except for personal services or use of a telephone, are taxable, unless there is an exemption. Examples include: pet and smoking fees; energy surcharges; tourism public improvement district reimbursement fees or other state or local tax reimbursement charges. See Rule 3.162.

**REMEMBER:** Subtract the total amount of exceptions from the TOTAL RECEIPTS (Item 4) and enter the result in TAXABLE RECEIPTS (Item 5).  
DO NOT ENTER EXEMPTIONS/ DEDUCTIONS ON THIS REPORT.

**NOTE:** The following are exemptions to the tax:

- 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; and
- use by a State of Texas official presenting a hotel tax exemption photo ID 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.

**Item 6 -** Enter the combined total of all total room receipts shown in Item 4 of this report and all room receipts shown in Item 4 of all supplemental reports, Form 12-101, for the reporting period. Enter "0" if no receipts were collected for this reporting period.

**Item 7 -** Enter the combined total of all taxable room receipts shown in Item 5 of this report and all taxable room receipts shown in Item 5 of all supplemental reports, Form 12-101, for the reporting period. Enter "0" if no receipts were collected for this reporting period.

**Item 8 -** Multiple Item 7 by .06.

**Item 9 -** Discount - If the report is filed and the tax paid on or before the due date, enter a discount of 1% (.01) of Item 8. Discount must be taken if filed and paid timely.

**Item 11 -** Penalty - If report is filed or tax paid after the due date, enter penalty. If 1-30 days late, enter 5% (.05) of Item 10. If more than 30 days late, enter 10% (.10) of Item 10 (minimum penalty \$1 ). **NOTE:** An additional \$50 late filing penalty will be assessed each time a report is filed after the due date.

**Item 12 -** Interest - If any tax is unpaid 61 days after the due date, enter interest on the amount in Item 10. Calculate interest at the rate published online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov) or call 877-447-2834 for the applicable interest rate.



Electronic reporting and payment options are available 24 hours a day, 7 days a week. Have this form available when you log on.  
[www.comptroller.texas.gov/taxes/file-pay/](http://www.comptroller.texas.gov/taxes/file-pay/)