

BRAZOS COUNTY HOTEL OCCUPANCY TAX INSTRUCTIONS AND INFORMATION

Hotel Occupancy Tax

Effective June 15, 2007, Chapter 352 of the Texas Tax Code was amended to authorize Brazos County to impose a 2% hotel occupancy tax. The Commissioners Court of Brazos approved Order 07-003 (effective 1 September 2007 and revised 1 April 2008) to begin collecting this tax. You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages or controls any facility in Brazos County in which the public may, for a consideration, obtain sleeping accommodations. Exemptions are described in Section 352.007 of the Texas Tax Code.

Reports and Payments

Reporting Period

The reporting period is for each calendar month of the year unless your business has been notified as being a quarterly filer. Timely reports must be submitted so that they are received by 5 p.m. at the Brazos County Treasurer's Office by the last day of the month following the month or quarter of collection. The report must be filed for every month even if no amount is subject to tax or no tax is due. Payments mailed must have a postmarked date on or before the last day of the month following the month or quarter of collection. If the due date falls on a Saturday, Sunday or County Holiday, the due date will be the next business day.

General Instructions

Please type (or print in ink) the information requested on the Brazos County Report of Hotel Occupancy Tax Form. The Report and instructions may be obtained at www.co.brazos.tx.us. You will find the report and additional information by clicking on Departments→County Treasurer→Hotel Occupancy Tax Report. Complete all applicable items on the report, sign and date the report, and mail the report with a cashiers check or check made payable to *Brazos County Treasurer*. Enter "0" if no receipts were collected for this reporting period. Mail the required items to:

Brazos County Treasurer's Office
300 East 26th Street, Suite 313
Bryan, TX 77803

Audit

Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that the Brazos County Auditor can verify the reports within Brazos County upon request.

Penalties

If the owner fails to report when required or fails to pay the tax when due, the owner shall pay a penalty of 5% of the amount of the tax due. Delinquent taxes and accrued interest draw penalties at a rate of 10% a year beginning 60 days after the date on which the tax was due.

Assistance

For questions or assistance with Reporting the Brazos County Hotel Occupancy Tax, contact the Office of the Brazos County Treasurer.

Telephone: 979.361.4340
Fax: 979.361.4347
Email: khamilton@co.brazos.tx.us
or twhite@co.brazos.tx.us

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