



Hotel Occupancy Tax

General Information

A “**hotel**” is any building in which members of the public obtain sleeping accommodations for consideration. The term includes, but is not limited to a:

- **Hotel**
- **Short-term rental**
- **Motel**
- **Bed and breakfast**

The term does not include a hospital, sanitarium, or nursing home; or a dormitory or other housing facility owned or leased and operated by an institution of higher education, or a private or independent institution of higher education.

Every person (entity) owning, operating, managing, or controlling any hotel in the City of Dallas (City) shall collect Hotel Occupancy Tax (HOT) in the amount of 7% of net room receipts from their guests, and report the collections and pay the tax to the City. The levy, amount, and disposition of revenue is controlled by City Code Article V, Hotel Occupancy Tax.

Please note that the State of Texas has similar requirements relating to HOT. For more information, please visit their website at: <https://comptroller.texas.gov/taxes/hotel/>

Hotels with 100 or more rooms and listed on the Tourism Public Improvement District (TPID) Assessment Roll are also responsible for collecting, reporting, and paying applicable TPID assessments. Please see the documents regarding TPID listed in the Forms and Resources section below for more information. In general, the same rules that apply to HOT apply to the TPID assessment fee.

Below is a summary of key information. Please read and adhere to the Hotel Occupancy Tax Registration, Reporting, Payment Requirements, and Exemptions. **Failure** to comply may result in tax liabilities, fines, penalties, and interest. If you have questions about HOT, please call (214) 670-4855, (214) 671-8508 or (214) 670-4540.

Collection

Hotels are required to collect HOT from their guests for the City. The HOT is equal to 7% of the “**consideration**” paid by the guest for sleeping accommodations. Consideration means the cost of a room in a hotel and does not include the cost of any food served or personal services rendered to the occupant not related to cleaning and readying the room or space for occupancy. It also does not include any tax assessed by any other governmental agency for occupancy of the room.



Exemptions

In accordance with the City Code, certain guests are “**exempt**” (not subject to tax liabilities) from paying HOT. There are two types of exemptions: Permanent and Certificate.

A “**permanent exemption**” is granted to guests who have the right to use or possess a room in a hotel for at least 30 consecutive days, so long as there is no interruption of payment for the period. The guest must notify the hotel of their intent to stay at least 30 consecutive days by providing a letter of intent.

A “**certificate exemption**” is granted to guests who are affiliated with certain entities and provide an official Texas Hotel Occupancy Tax Exemption Certificate (Form 12-302) from the State of Texas Comptroller of Public Accounts. Please note that while some entities are exempt from State HOT, they are not necessarily exempt from local/City HOT.

For more information on permanent exemptions and for a list of exempt entities, **please read the exemption rules**, which are outlined in the document titled Hotel Occupancy Tax Reporting, Payment Requirements, and Exemptions in the Forms and Resources section below.

It is the hotel’s responsibility to ensure that granted exemptions are in compliance with the City Code. If the hotel mistakenly allows an ineligible exemption, the hotel is responsible for paying the applicable taxes (plus penalties and interest) to the City.

Instructions for Registration

Every hotel is required to have a registration form on file with the City before beginning the reporting and payment process. If the hotel is sold or has a management or name change, the City requires that a new or updated registration form be submitted by the new owner or manager. The information below describes the options available to complete the registration process.

Online

Please visit dallas.munirevs.com, and follow the steps below:

1. Under "New Users," click the green "Go" button
2. Enter your email address
3. Follow the instructions in the email you receive from MUNIREvs
4. Create a password and user profile and click "Continue to Business Profile"
5. Enter the account number and activation code provided in the email from MUNIREvs to link your property
6. In the Business Center, click "Read Registration Form (new)" under "Open Tasks"
7. Read the message and click the orange "Submit" button to acknowledge



8. Complete all required fields on the next screen and click the orange "Submit" button

The City Controller's Office (CCO) will review and approve the completed registration form and will email an approval notification. Once you receive the notification, you may begin filing reports and making payments online.

Note: If the registration form has incomplete information, the CCO will contact you and work on gathering the missing information before approving the form.

Regular Mail

The CCO will mail you a copy of the HOT Registration Form upon request. Once you complete and sign it, you should mail it back to the CCO. The CCO will review it, approve it, and activate an account for the hotel in the MUNIREvs system. If the form is not complete, CCO will contact you to request additional information.

HOT Registration Forms should be mailed to:

Special Collections Unit
Attn: Hotel Occupancy Tax
PO Box 139076
Dallas, TX 75313-9076

In Person at City Hall

Please use the Hotel Registration Form listed below in the Forms and Resources section and follow the instructions on the form. After you complete the form, please print, sign, and deliver it to the following address:

City Controller's Office
Hotel Occupancy Tax Section
1500 Marilla St., Room 2BS
Dallas, TX 75201

Contact Numbers

(214) 670-4855
(214) 671-8508
(214) 670-4540



Instructions for Reporting and Payment

Hotels are required to report and pay all HOT (and TPID, if applicable) due to the City on a monthly basis using one of the three methods listed below.

Note: The monthly HOT reports are available in Microsoft Excel format for hoteliers who prefer to complete the reports electronically. Hoteliers who choose to complete the report using this method should print and sign the report before mailing it to the City.

Online

Please login to dallas.munirevs.com, and follow the steps below:

1. Under the “Business Center,” click on the link to access your HOT report. The link will read “Submit Hotel Occupancy Tax Form” if you only report HOT or it will read “Submit TPID and Hotel Occupancy Tax Form” if you report both TPID and HOT.
 - a. **Note:** TPID applies to hotels with 100 or more rooms.
2. In Box A: Enter the total number of room/units in your property including those temporarily unavailable for rent.
3. In Box B: Enter the total number of room/units available for rent during the month. Do not include room/units that were unavailable for rent due to construction or any other reason.
4. In Box C: Enter the total number of days the rooms/units were available for rent during the month. If your rooms/units were available for rent all month long, you should enter the total number of days in the month (e.g., July = 31). Some properties such as short-term rentals have units available for rent only certain days of the month. For example, if your rooms/units were only available for rent on weekends (Fri, Sat, & Sun), you should enter "12" for July.
5. In Box D: Enter the total number of rooms rented during the month. For example, if you rented 1 room/unit for 3 days, please count that as 3 rooms/units.
6. In Box 1: Enter the total monthly gross receipts for room revenue.
7. In Box 2: Enter the total monthly room receipts from guests who had the right to use or possess a room in the hotel for at least 30 consecutive days. Be sure you do not count the same exemption for more than one month.
8. In Box 3: Enter the total monthly room receipts from guests who were exempt as allowed by City Code Sec.44-35.1 (a).
9. The remaining Boxes will be automatically populated. The total due for the month will be shown in Box 10 of the “HOT Only” form or Box 17 of the “HOT and TPID” form.
10. Enter your contact information and click the orange “Submit” button
11. Click the orange “Payment Method” button.
 - a. **Note:** if you have a Zero Amount Due, you must click the “Payment Method” button to proceed to the Zero Cost Checkout to properly complete your form.
12. Enter your payment information and click the orange “Pay Now” button.



- a. Credit Card payments will include a 2% fee.
 - b. Bank account (e-check) payments do not have a fee.
 - c. **Note: double check the payment information you enter to ensure it is correct before clicking the Pay Now button. Incorrect information may result in returned payments and a \$30 NSF fee may apply.**
 - d. **Do not click the Pay Now button more than once. Clicking the Pay Now button repeatedly may result in multiple charges.**
13. You will receive confirmation of the completed transaction.

Regular Mail

Please use the HOT Report (or HOT and TPID Report, if applicable) and Data Entry Instructions which are found below in the Forms and Resources section. After completing the HOT Report, you will need to print, sign, and mail it along with your check (payable to **City of Dallas**) to the following address:

Special Collections Unit
Attn: Hotel Occupancy Tax
PO Box 139076
Dallas, TX 75313-9076

Note: The report must be filed even when there is no HOT due.

In-Person

Please use the HOT Report (or HOT and TPID Report, if applicable) and Data Entry Instructions which are found below in the Forms and Resources section. After completing the HOT Report, you will need to print, sign, and deliver it along with you check (payable to **City of Dallas**) to the following address:

Special Collections Unit
1500 Marilla St., Room 2DS
Dallas, TX 75201

Note: The report must be filed even when there is no HOT due.



Due Dates

HOT reports and payments are due to the City of Dallas **by the 15th** day of the month following the month in which the tax is collected. *Example: Tax reports and payments for collections in August 2025 are due to the City by September 15, 2025.* If the 15th day falls on a weekend or holiday, they are due by the next business day. If they are sent by mail, the City will honor the date postmarked by the U.S. Postal Service or other similar delivery services.

The following table shows the amount due based on the date the City receives your report and payment:

Postmarked by the due date (15th):	discount 1% from taxes due
1 to 10 days late (16th - 25th):	all taxes due (no discount)
11 to 30 days late:	all taxes due + 15% penalty
More than 30 days late:	all taxes due + 15% penalty + 10% annual interest beginning the day after the due date

Retention of Records Relevant to Audits

The hotel is required to retain all records used to support the amounts on the monthly HOT reports submitted to the City. During a compliance audit, the City will review and examine the hotel's financial records to ensure the hotel is in compliance with the City Code.