

INSTRUCTIONS FOR COMPLETING THE HOTEL OCCUPANCY TAX REPORT

LINE 1. – Enter the total amount of all room receipts during the reporting period.

LINE 2. – Enter the total amount of receipts for guests claiming an exemption. A Texas Hotel Occupancy Tax Exemption Certificate **must be completed** for each exemption claimed on this line. (Note: Local exemptions are not the same as State of Texas Exemptions – see instructions for details of allowable exemptions.)

LINE 3. – This line automatically calculates the Total Taxable Room Receipts for the reporting period by subtracting the Total Exemptions by the Total Amount of all Room Receipts. (Line 1 – Line 2)

LINE 4. – Shows the current tax rate for the City of San Marcos. This percentage cannot be changed on the form.

LINE 5. – This line automatically calculates the Total Hotel Occupancy Tax Due for the reporting period by multiplying the Total Taxable Room Receipts by the Hotel Occupancy Tax Rate. (Line 3 * Line 4)

LINE 6. – If applicable, enter the 5% penalty that is due in addition to the amount of tax owed if taxes were postmarked/paid **AFTER** the due date. All penalties should be included at time when the tax payment is sent. Enter “0” if this does not apply. To calculate the 5% penalty, multiply the Total Hotel Occupancy Tax Due (Line 5) by .05. This calculation will need to be manually entered into the report.

LINE 7. – If the tax amount owed is more than 60 days past due then an additional charge of 1% per month of the total amount due, including penalties, will be assessed. If applicable, enter the additional charges manually into the report. Enter “0” if this does not apply.

LINE 8. – The line automatically calculates the Total Amount Due & Payable to the City of San Marcos for the reporting period. This amount is calculated by adding together Line 5 + Line 6 + Line 7.

*For detail information regarding the City of San Marcos Hotel Occupancy Tax Exemptions per refer to the following forms:

- CoSM Hotel Occupancy Tax Exemptions Info
- CoSM HOT Tax Exemptions Matrix