

ORDINANCE NO. 1266

AN ORDINANCE OF THE CITY OF STAFFORD, TEXAS, AMENDING THE TAX UPON THE COST OF OCCUPANCY OF HOTEL ROOMS WITHIN THE CITY AND EXTRATERRITORIAL JURDICTION; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY; FOR A PENALTY IN THE AMOUNT \$500 FOR EACH OFFENSE, PROVIDING FOR AN EFFECTIVE DATE.

* * * * *

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF STAFFORD, TEXAS:

Section 1. Section 86-95 of the City of Stafford Code of Ordinances is hereby amended to read as follows:

Chapter 86 – TAXATION

ARTICLE IV. - HOTEL OCCUPANCY TAX

Sec. 86-95. - Levy; rate.

Except where exempted by law, there is hereby levied a tax upon the cost of occupancy of any sleeping room in a hotel where the cost of occupancy is at the rate of \$2.00 or more per day, such tax to be equal to seven percent of the consideration paid by the occupant of such room to such hotel. The tax levied hereby shall be applicable to all hotels, as that term is herein defined by law, which are located within the city and within the extraterritorial jurisdiction of the city.

Section 2. In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision


hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Stafford, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

Section 3. Any person who shall violate any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in an amount not to exceed \$500. Each day of violation shall constitute a separate offense.

Section 4. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, hereby repealed.

Section 5. This Ordinance shall become effective upon adoption of this Ordinance and the penalty contained herein becomes effective when the caption hereof is caused to be published in the official newspaper of the City by the City Secretary, as required by law.

PASSED, APPROVED, AND ADOPTED this the 18th day of October, 2023.



Ken Mathew, Mayor

Attest:



Roxanne Benitez, City Secretary

Sec. 86-95. - Levy; rate.

Except where exempted by ~~V.T.C.A., Tax Code § 351.006~~, there is hereby levied a tax upon the cost of occupancy of any sleeping room in a hotel where the cost of occupancy is at the rate of \$2.00 or more per day, such tax to be equal to ~~six~~ seven percent of the consideration paid by the occupant of such room to such hotel. The tax levied hereby shall be applicable to all hotels, as that term is herein defined by state law, which are located within the city and within the extraterritorial jurisdiction of the city.

HOTEL OCCUPANCY TAX

Hotel owners, operators or managers must collect state hotel occupancy tax from their guests who rent a room or space in a hotel costing \$15 or more each day. The tax applies not only to hotels and motels, but also to bed and breakfasts, condominiums, apartments and houses. **Local hotel taxes apply to sleeping rooms costing \$2 or more each day.** With the numerous sporting and entertainment events around the state, many homeowners rent their homes or rooms in their house to people attending these events. Persons leasing their houses must collect hotel occupancy tax from their customers in the same way a hotel or motel collects the tax from its guests. Property management companies, online travel companies and other third-party rental companies may also be responsible for collecting the tax.

The state hotel occupancy tax rate is 6 percent of the cost of a room. Except as provided by State law, the local tax may be imposed at any rate **not to exceed seven percent** of the price paid for a room in a hotel. Some cities and certain counties and special purpose districts are authorized to impose an additional local hotel tax that the local taxing authority collects.
