Instructions for Reporting and Remitting Hotel Occupancy Taxes
See Bell County Order 291/15 for details.

Who Must File
Any person owning, operating, managing or controlling any hotel shall collect the tax imposed, complete a Hotel Occupancy Tax Report and remit both to the Bell County Treasurer. A Hotel Occupancy Tax Report must be filed for each reporting period even if there are no Taxable Room Receipts.

Reporting Period
Reporting periods are regular calendar months of the year. A quarterly reporting period may be used for entities collecting less than $175 of taxes per month. A written request to use the quarterly reporting period must be submitted to the Bell County Auditor's office by October 1st of each year. If the request is approved, quarterly reporting will go into effect on the following January 1st and stay in effect throughout that calendar year.

When to File
Hotel Occupancy Tax Reports are considered timely if postmarked by the twentieth (20) day after the end of the reporting period. Should the twentieth (20) day fall on a weekend or a Bell County official holiday, the report must be postmarked no later than the next scheduled County workday.

Hotel Definition
The term includes hotels, motels, tourist homes, tourist houses, tourist courts, lodging houses, inns, rooming houses, and bed and breakfasts. "Hotel" shall not be defined so as to include hospitals, sanitariums, or nursing homes, a dormitory or other housing facility owned or leased and operated by an institution of higher education or private or independent institution of higher education used by the institution for the purpose of providing sleeping accommodations for persons engaged in an educational program or activity at the institution or an oilfield portable unit.

Line 1 - Total Gross Receipt
All charges for sleeping accommodations including any sleeping accommodations claiming an exemption. Total Gross Receipts includes items or services (other than personal services or the use of the telephone), that are furnished in connection with the occupancy of the room. Charges for pets, pet cleaning fees, rollaway beds, refrigerators and safe charges should be included. Revenue received from a Rewards Program should also be included in Total Gross Receipts. If a hotel pays specifically into a Rewards Program, then receipts which exceed these payments are taxable and should be included in Total Gross Receipts. Items not included in Total Gross Receipts are charges for sleeping accommodations rented for less than two dollars ($2.00) per day and charges for the use of meeting and/or banquet space. Enter "0" if no receipts were collected for this reporting period.

Line 2 - Exempt Room Receipts
Amount of Gross Receipts that are exempt from the Occupancy Tax. All exemptions must be validated by a signed hotel occupancy tax exemption certificate. Exemptions granted by the County are listed below:

1. Permanent resident defined as an occupant who has fully prepaid for thirty (30) consecutive days for the exclusive right to occupy a particular sleeping room;
2. Officer or employee of the United States when traveling on or otherwise engaged in the course or official duties for the United States;
3. Officer or employee of the state, an agency, institution, board, or commission of this state other than an institution of higher education, who is provided with a photo identification verifying the identity and exempt status of the person.
4. A state governmental entity as described in Section 352.007 (b), Texas Tax Code, shall pay the Tax but is entitled to a refund of the Tax paid in accordance with Section 352.007 (e), Texas Tax Code.

Line 3 - Total Taxable Receipts
Calculated by subtracting Exempt Receipts (Line 2) from Total Gross Receipts (Line 1)

Line 4 – Hotel Occupancy Tax Rate
Bell County – 2%

Line 5 – Hotel Occupancy Tax Due
The amount of tax due on Taxable Receipts. Calculated by multiplying Total Taxable Receipts (Line 3) by 2%.

Line 6a – Discount
Payments postmarked on or before the due date for each reporting period are eligible for a 1% discount. Calculated by multiplying the Hotel Occupancy Tax Due (Line 5) by 1% to determine the amount of discount. If the payment will be postmarked after the due date, this discount is not applicable.

Line 6b – Penalty
Payments postmarked after the due date for each reporting period are assessed a 5% penalty for late filing. Calculated by multiplying the Hotel Occupancy Tax Due (Line 5) by 5% to determine the amount of penalty.

Line 6c – Additional Penalty
Payments postmarked 31 days after the due date are assessed an additional 5% penalty for late filing. Calculated by multiplying Hotel Occupancy Tax Due (Line 5) by 5% to determine the amount of the additional penalty.

Line 6d – Interest
Payments postmarked 60 days after the due date are assessed interest at a rate of ten percent (10%) per annum or a daily interest rate of 0.0274%. Calculated by multiplying the total tax and penalties due (Line 5 + Line 6b + Line 6c) by the daily interest rate (0.0274%) by the number of days delinquent over 60.
Example: Tax due in the amount of $1,000 postmarked 75 days past the due date ($1,000 + $50 + $50) x (10%/365*15) = $4.52 of interest

Line 7 – Net Taxes Due
Calculated by adding the Hotel Occupancy Tax Due (Lines 5), the penalty (Line 6b), the additional penalty (Line 6c) and the interest (Line 6d) together and then subtracting line 6a from the total.

Affidavit
The signature of the hotel's local manager or person in control of the business operations shall sign a Statement that the Hotel Occupancy Tax Report is accurate to the best of his/her knowledge and belief.

Records
Each person required to collect Hotel Occupancy Tax must make their records available for inspection by the County Auditor's Office or their designated representative at the hotel where the tax is collected. The county must have access to books and records to enable it to determine the correctness of any reports filed and the amount of taxes due to include any exemptions granted. Records must be retained for not less than 4 years.