



May 12, 2025

Tourism Grant Funds – Applications Being Accepted for 2025-2026
DEADLINE TO FILE GRANT APPLICATION
June 19, 2025

Your event was a success the past year and now it is time to begin the Junction Tourism Grant Funding Application Process for the upcoming year. If you would like JTTB to consider grant funding again for your event or a new event please complete an application and submit it by 3pm, June 19, 2025.

Funding for these requests are for events from October 2025 – September 2026.

The primary objective of the Junction Texas Tourism Board (JTTB) is to entice travelers to the area, with a focus on maximizing hotel occupancy and promoting local businesses.

An application is attached or you may access it online at www.junctiontexas.com. The applications included are duplicated for your convenience. ONE is printable to fill out and ONE is fillable and calculates for you. Either format is acceptable and are provided in hopes of helping you complete the application.

Submit completed applications by June 19th to:

Email: cherylherring@gmail.com

If you have any questions email me or call/text: 210-289-2982.

Thank you,
Cheryl Herring

Texas Hotel Occupancy Tax Rules

Junction Texas Tourism

Under Texas law, local HOT revenue can be used only to promote tourism and the convention/hotel industry. This means the proceeds should be spent on projects or events that result in visitors or attendees staying overnight in the community, generating more hotel occupancy tax. The Texas Municipal League describes this as the first part of a two-part test it calls the **hotel tax "two-step."** 1) Heads in Beds, 2) Nine possible categories to qualify.

Provided the first test of directly promoting tourism and hotel activity is met, the expenditure then must fit into one of the categories authorized by statute. According to the Comptroller's Data Analysis & Transparency Division, these categories include the following. Initial each line indicating you have read, understand and agree to the terms of this application. Your event must "directly" enhance and promote tourism and the convention and lodging industry. (Tax Code, Section 351.101)

- 1) _____ the construction, maintenance and operation of a convention or visitor center;
- 2) _____ facilities and personnel for the registration of convention delegates;
- 3) _____ advertising and promotional programs to attract tourists;
- 4) _____ encouragement and promotion of the arts; Must be a viable art form (examples include instrumental and vocal music, dance drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording)
- 5) _____ historical restoration and preservation projects;
- 6) _____ advertising to encourage tourists to visit historic sites and museums; Advertising, solicitation and promotions that attract tourist and convention delegates to Junction. *NOTE:* Legitimate media must be used in advance of the event.(examples include direct mail, postage, newspapers, magazines, radio, television, billboards, newsletters, social media, brochures and other collateral material)
- 7) _____ signage directing the public to sights and attractions frequently visited by tourists;
- 8) _____ certain transportation systems serving tourists and hotel guests;
- 9) _____ and, for certain cities, sporting events for which the majority of participants come from out of town; qualifying sports facilities that routinely host regional or national tournaments; and coliseums or multiuse facilities.

Please initial the following indicating that you acknowledge JTTB grant requirements:

- _____ *The event qualifies under at least one of the above categories: (Please check all that apply)*
- _____ *This application has been filled out thoroughly and completely with all requested documentations attached.*
- _____ *It has been determined how the event/organization will track out of town guests, demonstrating that the event will attract tourists that will support the lodging industry.*
- _____ *A Post report is required to be submitted within sixty days of the completion of the event/program. Failure to submit the acceptable, complete post event report may prevent your event from funding considerations in the future.* Send to reports, information and questions to: cherylzherring@gmail.com,

Specify if funds to hold this event are needed prior to the event for purchases:

Yes: _____ No: _____ Date advance money is needed: _____

If funds are needed prior to the event – documentation/quotes/receipts will be required before funds will be released.

Privacy Policy Statement and Application Certification

Your privacy is important to the City. That is why we request that all applicants read the following privacy policy statement carefully. Information about program applicants and current and past participants consists of data contained in their applications, information derived from interviews and information gathered during past experiences. The City stores this information in written and electronic form for a period of time. Information, which is described above, may be: Used by selection Board members, City Staff and City Council, committees and interviewers to review applicants; Supplied to the program's funding organization; Used for the evaluation of an individual's participation in the program and in the collection of data for general program evaluation by the City, funding representative (Motel/Hotel Owners) or other organizations that may request the information from the City, a Public Agency. The City does not sell applicant current or past participant information.

I certify that the information given in this application is complete and accurate and that I have carefully read and understand all notes and disclaimers provided therein. I understand that the City reserves the right to verify all the information listed in the application. I understand that giving false or misleading information in the application will result in exclusion from the competition for funding under the City of Junction, Junction Texas Tourism Board Grants program.

Junction Texas Tourism Grant Application Event Request for Funds 2025-2026

Name of Organization: _____

Name of Event: _____

Name of Contact Person: _____

Contact Person Phone Number: _____

Contact Person Mailing Address: _____

Contact Person Email Address: _____

Website address: _____ Facebook: _____

Date of Event: _____ Number of Years Held _____

Description of Event: _____

Non-Profit: _____ For Profit: _____ Tax ID # _____ 501c(x) _____

The following page must be completed showing your budget in detail. REVENUES AND EXPENSES.
Anticipated use of funds (advertising, prizes, incentives, etc.)

Certification: I understand the State of Texas limitation placed on use of HOT funds and certify that the requested funds will be used only for purposes described in the JTTB guidelines.

I fully understand the grant application process, rules governing the application and the process established by the board. I intend to use this grant for the event to forward the efforts of the city of Junction in directly enhancing and promoting the quality of life and/or tourism and the convention/hotel industry by attracting visitors from outside Junction into the city.

I have read the grant application process including the rules governing the application and the reimbursement process. I understand that if I am awarded funds by the city, any deviation from the approved project or from the rules governing the application may result in the partial or total withdrawal or total reimbursement of the funds. Grant funds used for equipment purchases must be included in this application. Other equipment purchases not included in your Grant Application or unforeseen, must be approved by JTTB prior to the purchase.

Signature: _____ Date: _____

PRE EVENT FORM Junction Texas Tourism Grant Recipients

The form below must be completed in order to receive grant funds.
You are required to fill out a pre-event cost sheet with our Grant Application.
You are required to fill out a POST EVENT final report upon conclusion of your event. This is a requirement. Failure to submit PRE-EVENT AND POST EVENT reports may prevent your event from funding considerations in the future.

COMPLETE EVERY LINE ITEM-ADD ITEM IF IT IS NOT LISTED

JTTB Hotel Occupancy Tax Grant Report			
Name of event:			
Date of Event:			
Amount of JTTB Grant REQUESTED:			
Do you need to receive grant money in advance?			
Revenue Sources	Revenue	Expense	Vendor/Reason
JTTB Grant			
Entry Fees			
Ticket Sales			
Donations			
Other			
EXPENSES - LIST ALL ITEMS SPECIFICALLY WITH DETAILS - NO "bundled" prizes, t-shirts, etc.			
Total			

THE FOLLOWING MUST BE COMPLETED IN FULL - FILL IN EVERY LINE ITEM

How many ANTICIPATED TO ATTEND YOUR EVENT:	
Previous Year's Attendance:	
Estimate of how many WILL STAY IN HOTELS:	
Number of Hotel Rooms Blocked For Event	
Previous Year's # of Hotel Stays:	
Estimated number of spectators if applicable:	
Previous Year's Number of Spectators:	
Previous Year's Net Profit/Loss:	
Amount of Money For Start Up From Prior Year's Event:	
Event Organizer/Sponsor:	
Date Form Submitted to JTB	

PRE EVENT FORM Junction Texas Tourism Grant Recipients

The form below must be completed in order to receive grant funds.
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COMPLETE EVERY LINE ITEM-ADD ITEM IF IT IS NOT LISTED

JTTB Hotel Occupancy Tax Grant Report			
Name of event:			
Date of Event:			
Amount of JTTB Grant REQUESTED:			
Do you need to receive grant money in advance?			
Revenue Sources	Revenue	Expense	Vendor/Reason
JTTB Grant			
Entry Fees			
Ticket Sales			
Donations			
Other			
EXPENSES - LIST ALL ITEMS SPECIFICALLY WITH DETAILS - NO "bundled" prizes, t-shirts, etc.			
Total			

THE FOLLOWING MUST BE COMPLETED IN FULL - FILL IN EVERY LINE ITEM

How many ANTICIPATED TO ATTEND YOUR EVENT:	
Previous Year's Attendance:	
Estimate of how many WILL STAY IN HOTELS:	
Number of Hotel Rooms Blocked For Event	
Previous Year's # of Hotel Stays:	
Estimated number of spectators if applicable:	
Previous Year's Number of Spectators:	
Previous Year's Net Profit/Loss:	
Amount of Money For Start Up From Prior Year's Event:	
Event Organizer/Sponsor:	
Date Form Submitted to JTB	

THIS INFORMATION MUST BE COMPLETED

How many participated in your event:
Estimate of how many stayed in hotels:
Method used to track hotel stays
Estimate number of spectators if applicable:
Total Profit or Loss
Amount reserved for next year's event
Event Organizer/Sponsor:
Date Form Submitted to JTTB

Comments/Explanations/Needs/Suggestions:

POST EVENT Junction Texas Tourism Grant Recipients

The form below must be completed in order to receive grant funds.

Complete this report, send to JTTB Administrator immediately after your event concludes with receipts, number of participants,# of hotel rooms, revenues, expenditures. This is a requirement.

Failure to submit a post event report to the JTTB Administrator AFTER your event may prevent your event from funding considerations in the future.

FILL IN EVERY SINGLE LINE ITEM - ADD Subjects IF THE SUBJECT IS NOT LISTED

JTTB Hotel Occupancy Tax Grant Report

Name of event:

Date of Event:

Amount of JTTB Grant Approved:

Did you receive Grant Money in Advance:

ITEMIZE EXACTLY WHAT JTTB GRANT FUNDS WERE USED FOR

SPECIFY/ITEMIZE REVEUNUE INCLUDING ANY MONEY THAT GOES TO A DIFFERENT ORGANIZATION

	ACTUAL EVENT	ACTUAL EVENT	Original GRANT	
Revenue Sources	Revenue	Expense	APPLICATION	Explanation
			<i>Budget Rev. & Exp</i>	
JTTB Grant				
Entry Fees				
Ticket Sales				
Donations				
Other				
Other				
Total Revenue				

Expenses - Sepcify type of expense in detail/example; Prize, cash prize, trophy, t-shirt,etc.

Vendor/Reason				Explanation
Totals				

THIS INFORMATION MUST BE COMPLETED

How many participated in your event:
Estimate of how many stayed in hotels:
Method used to track hotel stays
Estimate number of spectators if applicable:
Total Profit or Loss
Amount reserved for next year's event
Event Organizer/Sponsor:
Date Form Submitted to JTTB

Comments/Explanations/Needs/Suggestions:

By Bennett Sandlin
TML Executive Director



The Hotel Tax “Two-Step”



In the grand scheme of things, city hotel occupancy taxes account for just a small amount of city revenue. Property taxes and sales taxes are far more important to most cities. Why does it seem, then, that hotel taxes generate so much confusion and controversy?

The answer is this: hotel taxes, unlike most other taxes, are levied on a specific category of businesses—hotels. As a result, these businesses tend to pay close attention to how cities expend these funds. Spend city sales taxes in a controversial way, and no particular category of business feels singled out enough to raise a fuss. Perceived misuses of hotel taxes, on the other hand, are a different story.

Fortunately, it's very easy for a city official to remember how to legally spend hotel taxes. A city simply needs to remind itself to always follow the “two-part test.” The key element of a two-part test is—surprise—that it has two

parts! Cities frequently remember to meet one element of the test, but then forget the other part entirely. This article will succinctly describe the two-part test, and then describe some common situations to which we can apply the test.

Part 1: Heads in Beds

The first element of the two-part test is this: Every expenditure of hotel taxes must put “heads in beds.” What this means is that every funded project must attract overnight tourists to the city's hotels and motels, thus promoting the city's hotel industry.

For example, how about a weekend-long arts and crafts show? There's a very good chance that out-of-town guests might come to visit such an event, so expenditure of hotel tax money on that event would likely qualify.

On the other hand, how about a quilting bee at a local nursing home? While a worthy cause, the quilting bee is unlikely to attract overnight tourists and, therefore, probably wouldn't qualify to receive hotel tax funds.

Part 2: The Nine Categories

Once a project has cleared the first part of the test, it's time for—you guessed it—the second part of the test. Here it is: every expenditure of hotel taxes must *also* fit into one of nine statutorily authorized categories. These are the nine categories: (1) convention and visitor centers; (2) convention registration; (3) advertising the city; (4) promotion of the arts; (5) historical restoration and preservation; (6) sporting events in a county under one million in population; (7) enhancing or upgrading existing sports facilities or sports fields (only in certain cities); (8) tourist transportation systems; and (9) signage directing the public to sights and attractions that are visited frequently by hotel guests in the city.

Thus, even if an event puts heads in beds, it cannot receive hotel tax money unless it *also* fits into one of the nine categories. For instance, what about a livestock auction that will attract attendees from surrounding counties? While that event is likely to attract overnight tourists, it doesn't fit neatly into one of the nine categories. Therefore, it's likely not a valid recipient of hotel tax money.

It's not enough to meet one of the two prongs of the two-part test. A city must meet both! The following are some real-life examples that have been the focus of inquiries received by the TML Legal Department.

Fireworks, Anyone?

The prototype hotel tax controversy is an event like a fireworks show or a parade. Cities frequently ask if they can fund a fireworks show with hotel tax money.

Let's subject a fireworks show to the two-part test. Does a fireworks show put heads in beds? The answer is “probably

not,” unless it is a truly spectacular event. But let’s give it the benefit of the doubt. Suppose the town of Pyrotechnic, Texas, truly does put on a fireworks extravaganza that attracts tourists from around the state. So far, so good.

But what about the second part of the test—the nine categories? Do fireworks shows fit neatly into any of the nine? Not really. Some may argue that such shows “advertise” the city, but this is likely not what that category means. Advertising the city literally means some sort of print or other media that explicitly promote the city. Otherwise, a city could simply say that any popular event “advertises” the city that holds it. Direct funding of fireworks displays and the like are, usually, not a very good fit.

Sign of the Times?

Another frequent question concerns highway signs promoting the city. May a city fund a billboard routing the city’s attractions, restaurants, and hotels? Let’s put it to the two-part test. Heads in beds? Well, why not? If a billboard encourages motorists to stop in town, those motorists might stay the night, whereas without the sign they would have driven on to the next city. This is exactly what the statute intends. The nine categories? How about advertising? Prior to 2009, a convincing argument could be made that because a billboard literally advertises the city it refers to, it would fit within the advertising category. All doubt was erased in 2009, when the Texas Legislature added the ninth category—signage directing the public to sights and attractions. Conclusion—travel signs are a perfect fit for hotel occupancy tax expenditures.

Chambers of Commerce?

Cities frequently wonder if they can fund the local chamber of commerce using hotel tax money. Do chambers put heads in beds? Maybe, maybe not. Chambers of commerce are typically charged with promoting economic development, not tourism. Even assuming a chamber does promote tourism, though, how about the nine categories? Funding a chamber doesn’t, in itself, fall into any of the nine categories.

Fortunately, there is an easy solution. The laws governing hotel tax expenditures permit the city to delegate expenditure of hotel tax money to another entity, typically a chamber or convention and visitor bureau. As long as the chamber spends the money on projects that otherwise meet the two-part test mentioned above, it’s fine to delegate some funds to them. There must be a written contract laying out the duties of the chamber, though. Also, the chamber must keep the hotel funds in an account separate from its general operating fund.

Arts Organizations

City arts organizations are a common trouble area. It seems that every arts council in the state knows that promotion of the arts is one of the nine categories on which city hotel taxes may be expended. Cities know this because these arts groups frequently come asking for the money.

The thing to remember about arts groups is this: Direct funding of the organization’s operations does nothing in and of itself to put “heads in beds.” Put another way, funding the operating budget of an arts council meets the second part of the test (promotion of the arts) but not necessarily the first.

The solution? The city should encourage the group to seek funding only for its festivals and shows that do, in fact, attract tourists to the city. By limiting the expenditure to such events, the city meets both parts of the test.

What Else?

There are numerous other technical details about how to legally expend hotel tax funds. In truth, by simply learning and remembering the two-part test, city officials are 99 percent of the way toward full compliance with hotel tax laws. City officials with questions about the hotel occupancy tax should call the TML Legal Department at 512-231-7400. ★



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