Texas Hotel Occupancy Tax Rules Junction Texas Tourism

Under Texas law, local HOT revenue can be used only to directly 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 construction, maintenance and operation of a convention or visitor center;
- facilities and personnel for the registration of convention delegates;
- advertising and promotional programs to attract tourists;
- encouragement and promotion of the arts;
- historical restoration and preservation projects;
- advertising to encourage tourists to visit historic sites and museums;
- signage directing the public to sights and attractions frequently visited by tourists;
- certain transportation systems serving tourists and hotel guests;
- 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

A Report is required to be submitted within sixty days of the completion of the event/program. Send to cherylzherring@gmail.com, drop by the City Office, or attend the JTTB meeting following the event.

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. It is preferable that funds needed in advance are made out and mailed to specific vendors for the specific event.

Junction Texas Tourism Grant Application Event Request for Funds Date:_____

Amount of Funds Being Requested:		
Name of Organization:		-
Name of Event:		_
Name of Contact Person:		_
Contact Person Phone Number:		_
Contact Person Mailing Address:		_
Contact Person Email Address:		_
Date of Event:	_Number of Years Held	_
Description of Event:		<u> </u>
If Applicable: Anticipated Number of Attendees: Anticipated Number of Hotel Rooms Nee	eded:	
Budget/Detail Use of Funds (advertising,		
Certification: I understand the State of Texas funds will be used only for purposed describ		I certify that the requested

Date_____

Junction Texas Tourism Grant Recipients

The form below must be completed in order to receive grant funds. More than one submission may be made if you are getting funds prior to your event, as well as, upon conclusion and final expense report. This is a requirement. Failure to submit expense/profit and event post report may prevent your event from funding considerations in the future.

JTTB Hotel Occupancy Tax Grant Report

Name of event:

Date of event:				
Amount of JTTB Grant Approved:				
Did you receive	Grant Money in	advance:		
			1	
Budget	Expense	Vendor		
			-	
			•	
How many participated in your event:				
Estimate of how many stayed in hotels:				
Estimate of number of spectators if applicable:				
F			1	
Event Organizer/Sponsor:				
Date Form Submitted to JTTB]	