# 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:_____

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If Applicable:
Anticipated Number of Attendees: _____ Nbr. of Participants _____

Anticipated Number of Hotel Rooms Needed: _____
Budget/Detail Use of Funds (advertising, prizes, incentives, etc.)

| Amount | Purchase/vendor/supplies | Other Costs |
|---|---|---|
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*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 purposed described in the JTTB guidelines.*

*Signature*_____ *Date*_____

JTTB Hotel Occupancy Tax Grant Report

Your Event:_____

Date Held:_____

Grant Money Approved by JTTB: $_____

| Budget | Expense | Vendor |
|---|---|---|
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