



## Hotel Occupancy Taxes

Beginning February 1, 2020, per Sec. 5.3.5(T) of the Denton Development Code, all short-term rentals (STRs) are required to obtain a Short-Term Rental Registration from the City of Denton. Along with registering, Denton's Code of Ordinances, Chapter 10, Article V: Hotel Occupancy Tax, requires that short-term rentals pay a hotel occupancy tax each month. The City of Denton's local hotel occupancy tax is 7% of taxable revenue (Taxable revenue = Gross Revenue less Exemptions).

The City's reporting forms and payments for hotel occupancy tax are due by the 20<sup>th</sup> of the month following the prior 30-day reporting period. For example, forms and taxes for March revenue are due April 20<sup>th</sup>. If the 20<sup>th</sup> falls on a holiday or weekend, forms and taxes are due the next business day. Short-term rental operators who fail to make payment by the due date are subject to penalty and interest. Please reference Chapter 10 for further information relating to penalties and interest. When submitting the reporting form with payment, please include the City's exemption report to support exemptions claimed. The following exemptions are allowed at the local level: **U.S. federal agencies or foreign diplomats, Texas state government officials and employees, permanent resident guests, and other exemptions granted by federal or state laws.**

Payments and documentation can be submitted by mail or in person at the address listed below:

City of Denton  
Customer Service  
601 E. Hickory St., Ste. F  
Denton, TX 76205

Customer Service accepts payments made by check or credit card (in lobby only).

*Please be aware that hotel tax audits are conducted on **all hotels** and **could** include short-term rentals.*

If you have any questions or need reporting forms for hotel occupancy taxes, please contact:

**City of Denton**  
**Randee Klingele**  
(940) 349-8206  
[Randee.Klingele@CityofDenton.com](mailto:Randee.Klingele@CityofDenton.com)  
601 E. Hickory St., Ste. F  
Denton, TX 76205