

AN ORDINANCE 2009 - 12 - 03 - 0981

AUTHORIZING AN INTERLOCAL AGREEMENT WITH CIBOLO CANYON SPECIAL IMPROVEMENT DISTRICT PROVIDING FOR THE COLLECTION, BY THE CITY, OF HOTEL OCCUPANCY TAXES ASSESSED BY THE DISTRICT FOR A COLLECTION FEE OF ONE-HALF OF ONE PERCENT OF THE GROSS COLLECTION, UP TO \$50,000.00 PER YEAR.

WHEREAS, the City of San Antonio ("City") currently has in place policies and procedures for the collection of Hotel Occupancy Taxes; and

WHEREAS, CIBOLO CANYONS has imposed a Hotel Occupancy Tax (hereinafter referred to as "Tax" or "Taxes") at a maximum rate of nine percent (9%) for the price paid for a room in a hotel located in CIBOLO CANYONS, Bexar County, Texas as permitted under Chapter 372 of the Texas Local Government Code and Chapter 353 of the Texas Tax Code; and

WHEREAS, the Cibolo Canyons Special Improvement District has requested that the City utilize its policies and procedures currently in place to collect the District's Hotel Occupancy Taxes; and

WHEREAS, the City Council of the City of San Antonio, Texas finds that it is in the best interest of the citizens of the City of San Antonio, Bexar County, Texas to utilize the policies and procedures of the City to collect such taxes; **NOW THEREFORE**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO:

SECTION 1. An Interlocal Agreement with Cibolo Canyons Special Improvement District for the purpose of collecting Cibolo Canyons Special Improvement District's for the purpose of collecting the District's imposed Hotel Occupancy Taxes for a fee of one-half of one percent of the gross collection in a calendar year, said payment not to exceed \$50,000.00 per year, is hereby approved and authorized.

SECTION 2. The City Manager or her designated representative is hereby authorized, to execute the Interlocal Agreement approved in Section 1, a copy of which, in substantially final form, is set out in **Attachment "I."**

SECTION 3. Revenues generated by this Ordinance will be deposited into Fund 11001000, General Fund, Internal Order 20700000085, General Ledger 4401810, entitled Commission from Contracts.

SECTION 4: The financial allocations in this Ordinance are subject to approval by the Director of Finance, City of San Antonio. The Director may, subject to concurrence by the City Manager or the City Manager's designee, correct allocations to specific Cost Centers, WBS Elements,

VMZ
12/03/09
Item No. 32

Internal Orders, General Ledger Accounts, and Fund Numbers as necessary to carry out the purpose of this Ordinance

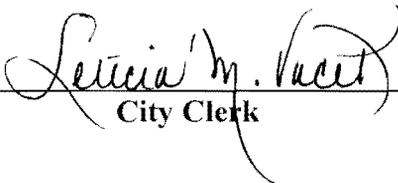
SECTION 5. This Ordinance shall be effective on and after the tenth (10th) day after passage hereof.

PASSED AND APPROVED this 3rd day of December, 2009.



M A Y O R

JULIÁN CASTRO

ATTEST: 
City Clerk

APPROVED AS TO FORM: 
City Attorney

Agenda Item:	32 (in consent vote: 7, 8A, 8B, 10, 11, 13, 15, 16, 17, 18, 21A, 21B, 22, 23, 24, 25A, 25B, 25C, 25D, 25E, 25F, 25G, 25H, 25I, 25J, 25K, 25L, 25M, 25N, 25O, 25P, 25Q, 25R, 25S, 25T, 29, 30, 31, 32, 34, 35, 36, 37, 38, 39)						
Date:	12/03/2009						
Time:	11:43:19 AM						
Vote Type:	Motion to Approve						
Description:	An Ordinance authorizing an Interlocal Agreement with Cibolo Canyon Special Improvement District providing for the collection, by the City, of Hotel Occupancy Taxes assessed by the District for a collection fee of one-half of one percent of the gross collection, up to \$50,000.00 per year. [Pat DiGiovanni, Deputy City Manager; Ben Gorzell, Chief Financial Officer]						
Result:	Passed						
Voter	Group	Not Present	Yea	Nay	Abstain	Motion	Second
Julián Castro	Mayor	x					
Mary Alice P. Cisneros	District 1		x			x	
Ivy R. Taylor	District 2		x				
Jennifer V. Ramos	District 3		x				x
Philip A. Cortez	District 4		x				
David Medina Jr.	District 5		x				
Ray Lopez	District 6	x					
Justin Rodriguez	District 7		x				
W. Reed Williams	District 8		x				
Elisa Chan	District 9		x				
John G. Clamp	District 10		x				

ATTACHMENT 1

STATE OF TEXAS	§	CITY – CIBOLO CANYONS SPECIAL
	§	IMPROVEMENT DISTRICT INTERLOCAL
	§	AGREEMENT FOR HOTEL
COUNTY OF BEXAR	§	OCCUPANCY TAX COLLECTION

This City-County Interlocal Agreement for Hotel Occupancy Tax Collection ("Agreement"), is entered into by and between the CITY OF SAN ANTONIO, a home-rule municipality situated within Bexar County, Texas, hereinafter called "CITY" and the CIBOLO CANYONS SPECIAL IMPROVEMENT DISTRICT, a political subdivision of the State of Texas, hereinafter referred to as "CIBOLO CANYONS" acting pursuant to authority granted under the Interlocal Cooperation Act, Tex. Gov. Code Ann. §791.001 et seq. (Vernon's 1994), as amended.

WITNESSETH

WHEREAS, the CITY currently has in place policies and procedures for the collection of Hotel Occupancy Taxes; and

WHEREAS, CIBOLO CANYONS has imposed a Hotel Occupancy Tax (hereinafter referred to as "Tax" or "Taxes") at a maximum rate of nine percent (9%) for the price paid for a room in a hotel located in CIBOLO CANYONS, Bexar County, Texas, as permitted under Chapter 372 of the Texas Local Government Code and Chapter 353 of the Texas Tax Code; and

WHEREAS, the governing bodies of CITY and CIBOLO CANYONS believe it is in the best interest of the citizens of Cibolo Canyons Special Improvement District to utilize the policies and procedures already in place for the purpose of collecting CIBOLO CANYONS' Tax to avoid both unnecessary confusion and additional administrative costs; and

NOW THEREFORE, in order to carry out the intent of the Parties as expressed above, and for and in consideration of the mutual promises and covenants contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged by both Parties, the Parties agree as follows:

ARTICLE I. PURPOSE

1.01 The purpose of this Agreement is to establish and clarify each Party's obligations, costs, and the manner and method of payment for the provision of Hotel Occupancy Tax Collection by the CITY for CIBOLO CANYONS.

ARTICLE II. TERM

2.01 The term of this Agreement begins on January 1, 2010 and shall continue to December 31, 2011. This Agreement shall automatically renew on December 31st of each consecutive year until either authority of CIBOLO CANYONS to collect the taxes expires or either Party hereto gives the other Party written notice of its intent of non-renewal of this Agreement on or before December 1st of any given year.

2.02 Any other provision of this Agreement notwithstanding, this Agreement shall terminate in the event sufficient funds are not appropriated by CIBOLO CANYONS fiscal obligations herein, or if sufficient funds are not appropriated by the San Antonio City Council to meet the CITY'S service obligations agreed hereto, in any fiscal year. Payment for the performance of governmental functions or services under this Agreement must only be made from current revenues available to the paying party.

2.03 Notwithstanding any other language to the contrary, either Party may terminate this Agreement with or without cause upon sixty (60) days written notice to the other Party.

ARTICLE III. SYSTEM COVERAGE

3.01 The CITY shall provide tax collection services, as described in Attachment "A", for hotel(s) located in CIBOLO CANYONS as listed on Attachment "B". Changes to Attachment "B" shall automatically occur as locations are added or deleted by CITY for purposes of its own tax collection. For locations at which the CITY does not collect a Tax for its own use, any change to Attachment "B" shall be initiated by CIBOLO CANYONS by sending written notice to CITY and the taxpayer of the change. CITY will provide such taxpayer with the initial Hotel Occupancy Tax Reporting Form.

3.02 Prior to any policy or procedural changes in the operation and management of CITY'S Tax collection under this Agreement, as set out on Attachment "A", written approval from CIBOLO CANYONS shall be required.

3.03 CIBOLO CANYONS hereby authorizes and designates CITY as its Tax collector for the purposes set out under this Agreement. CIBOLO CANYONS further authorizes CITY, its employees, officials and agents to perform any and all acts which the CITY, its employees, officials and agents determine necessary and proper in order to accomplish the services hereby agreed to be performed by CITY.

ARTICLE IV. DESCRIPTION OF SERVICE

4.01 The CITY will collect all legally authorized taxes on behalf of CIBOLO CANYONS and deposit those taxes in a separate non-interest-bearing account at City's depository bank, in accordance with procedures outlined in Attachment "A", attached hereto and incorporated herein for all purposes. Changes pertaining to the amount of tax imposed or in the manner of disbursement of collected taxes to CIBOLO CANYONS, as set out in Attachment "A", shall

be set by CIBOLO CANYONS. Any such change shall be forwarded to CITY by CIBOLO CANYONS within two weeks. Implementation of the changes by CITY shall not be required until the next full month following receipt of the changes by CITY.

4.02 The PARTIES agree that the Hotel Occupancy Tax Reporting Form to be utilized by hotel(s) to report on taxes due under this Agreement, a copy of which is attached hereto as Exhibit "A-1", is acceptable for use. Changes to this form shall require mutual consent, said consent not to be unreasonably withheld.

4.03 The Parties agree and understand that this Agreement is not intended to nor shall it be interpreted to conflict with any Federal, State or Local law, Ordinance, Order or regulation but shall be implemented to fully comply with same.

ARTICLE V CONSIDERATION

5.01 Subject to ARTICLE II of this Agreement, the CITY, in its budget, shall make appropriate allocations for the salaries, supplies, equipment, capital expenditures and all other expenses necessary and incident to the effective operation and administration of the Hotel Occupancy Tax Collection, including services provided under this Agreement.

5.02 For services provided hereunder, CIBOLO CANYONS agrees to pay and the CITY agrees to accept a sum equal to one half of one percent ($\frac{1}{2}$ of 1%) of the gross collections made under this Agreement in a calendar year, said payment not to exceed \$50,000.00 per year. Payments shall be made each calendar quarter. After the first day of the month following the end of each calendar quarter for which the payment is owed, City shall provide CIBOLO CANYONS with an invoice for the amount due and a quarterly report. Payment of the sum owed shall be made within fifteen (15) days of receipt by CIBOLO CANYONS of the invoice and quarterly report. CITY further agrees to provide a year-end report with the quarterly invoice provided in January.

5.03 Notwithstanding any other provision contained herein, within five (5) business days after the Taxes are received (See, Attachment "A"), CITY shall remit to CIBOLO CANYONS all Taxes collected for CIBOLO CANYONS; and a copy of the monthly report required under ARTICLE VII of this Agreement.

5.04 The Parties agree that neither Party will offset debts owed by the other Party from other agreements or Agreements against amounts owed or collected under this Agreement.

5.05 Nothing agreed herein shall give CIBOLO CANYONS or its residents any claim or equity to CITY buildings, equipment or other property now existing or acquired during this Agreement.

ARTICLE VI. PAYMENT

6.01 All payments required under this Agreement to the CITY shall be made payable to the City of San Antonio and forwarded to: COLLECTIONS DIVISION, P.O. Box 839975,

San Antonio, TX 78283-3975

6.02 All payments or sums due to CIBOLO CANYONS under this Agreement shall be electronically transferred to an account designated by the County Auditor as approved by the CIBOLO CANYONS Board of Directors.

ARTICLE VII. STATISTICS AND DOCUMENTATION

7.01 CITY shall remit to CIBOLO CANYONS a monthly report containing the following information: an activity report detailing collections made from each location; and a summary of delinquencies and the amount of delinquencies collected, if any.

7.02 Information and reports required under this Agreement shall be forwarded to the CIBOLO CANYONS General Counsel and County Auditor at the time taxes are transferred under paragraph 6.02.

ARTICLE VIII. TEXAS LAW TO APPLY

8.01 This Agreement shall be construed under and in accordance with the laws of the State of Texas, and all obligations of the Parties created hereunder are performable in Bexar County, Texas.

ARTICLE IX. LEGAL CONSTRUCTION

9.01 In case any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalid, illegality or unenforceability shall not affect any other provisions thereof and this Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

ARTICLE X. AMENDMENTS

10.01 No amendment, modification or alteration of the terms hereof shall be binding unless in writing, dated subsequent to the date of this Agreement and duly authorized by the governing bodies of the CITY and CIBOLO CANYONS.

10.02 It is understood and agreed by the parties hereto that changes in local, state and federal rules, regulations or laws applicable hereto may occur during the term of this Agreement and that any such changes shall be automatically incorporated into this Agreement without written amendment hereto, and shall become a part hereof as of the effective date of the rule, regulation or law.

ARTICLE XI. RECORDS

11.01 Each Party agrees to give the other free and open access, at reasonable times and without charge, to whatever information is needed for the mutual performance of the terms of this Agreement.

11.02 The CIBOLO CANYONS and the CITY can at any time jointly or independently audit procedures and policies, as described herein, relevant to Tax collection and each agrees to fully cooperate with the other in conducting such audit.

11.03 Notwithstanding any other provision of this Agreement, upon three (3) working days written notice, CITY agrees to make all its records pertaining to this Agreement available to CIBOLO CANYONS, or its authorized representative, for the purpose of conducting an audit and examination of these records. CIBOLO CANYONS may make copies of any or all of these records at its own expense.

ARTICLE XII. RELATIONSHIP OF PARTIES

12.01 The Parties understand and agree that CITY is an independent contractor for purposes of collecting the Taxes for CIBOLO CANYONS, and CITY employees shall not be considered employees of CIBOLO CANYONS.

ARTICLE XIII. PRIOR AGREEMENTS SUPERSEDED

13.01 This Agreement, including its three (3) Attachments, constitutes the sole and only agreement of the Parties hereto and supersedes any prior understandings or written or oral agreements between the Parties respecting the subject matter.

ARTICLE XIV. NOTICES

14.01 Unless written notification by CIBOLO CANYONS to the contrary is received by CITY, the General Counsel shall be CIBOLO CANYONS' designated representative responsible for the management of this Agreement.

14.02 Unless written notification by CITY to the contrary is received by CIBOLO CANYONS, the Director of the City's Finance Department shall be CITY's designated representative responsible for management of this Agreement.

14.03 Communications between CITY and CIBOLO CANYONS shall be directed to the designated representatives of each, as set forth above.

14.04 Except as otherwise provided, for purposes of this Agreement, all official communications and notices among the Parties shall be deemed sufficient if in writing and mailed, registered or certified mail, postage prepaid, to the addresses set forth below:

CITY: City of San Antonio
Director, Department of Finance
P.O. Box 839966
San Antonio, Texas 78283-3966

CIBOLO CANYONS: Cibolo Canyons Special Improvement District
General Counsel
Davidson & Troilo, PC
7550 IH 10 West, Suite 800
San Antonio, Texas 78229

COPY TO: County Auditor
Bexar County
214 Dwyer
San Antonio, Texas 78204

Notice of change of address by either Party must be made in writing delivered to the other Party's last known address within five (5) business days of such change.

ARTICLE XV. DISPUTE RESOLUTION

15.01 In the event either Party has a claim or dispute arising out of or related to this Agreement, such Party shall promptly notify the other Party in writing. Notices shall be sent to the General Counsel, if for CIBOLO CANYONS, or to the Director of the City's Finance Department, if for CITY. Within ten (10) business days of such notice, at least one representative of each Party shall meet to resolve the issue(s) which prompted the issuance of the notice. In the event a mutually satisfactory resolution cannot be reached at this meeting or any agreed upon subsequent meetings, the Parties agree to choose a mutually acceptable mediator and to promptly submit to mediation all issues in dispute. The cost of mediation shall be equally shared between the Parties. The requirement to mediate may be waived upon written consent of both Parties.

EXECUTED IN DUPLICATE ORIGINALS, EACH OF WHICH SHALL HAVE THE FULL FORCE AND EFFECT OF AN ORIGINAL, ON THIS THE _____ DAY OF _____, to be effective _____.

CIBOLO CANYONS' SPECIAL IMPROVEMENT ATTORNEY:

CITY ATTORNEY APPROVED AS TO FINANCIAL CONTENT:

**CIBOLO CANYONS
SPECIAL IMPROVEMENTS**

CITY OF SAN ANTONIO

BY: _____
LINDA BILLA BURKE
President, Board of Directors

BY: _____
SHERYL SCULLEY,
City Manager

ATTEST:

ATTEST

FRANK J. GARZA
General Counsel

LETICIA VACEK,
City Clerk

Auditor

ATTACHMENT A

POLICIES, PROCEDURES AND GUIDELINES FOR CIBOLO CANYON HOTEL OCCUPANCY TAX COLLECTION

Except as otherwise provided in the Agreement between the Parties, provide hotel(s) with reporting forms (Attachment A-1) to file with monthly hotel occupancy tax remittance.

A reporting form must be completed and mailed by all hotel(s) to the City each month, whether or not hotel occupancy taxes are due.

Process, receipt and deposit all hotel occupancy tax revenue by 11:30 a.m.

Provide armored car service pick-up and delivery of hotel occupancy tax revenue for deposit to City's depository bank by 2:00 p.m.

Respond to questions and inquires regarding hotel occupancy taxes.

Utilize a fully auditable accounts receivable system in accordance with generally accepted accounting principles.

Process all dishonored checks for collection.

Mail notices of delinquencies for partial and/or late hotel occupancy tax remittances.

Provide collection services on delinquent hotel occupancy tax accounts.

Review, process and approve requests for refund of hotel occupancy taxes.

Transfer hotel occupancy tax revenue to a designated CIBOLO CANYON account within five (5) business days after the Taxes are received by the City.

Provide a report of monthly collections by location and a report of delinquent accounts by the 5th day of the subsequent month of receipt by the City.

Hotel occupancy taxes are due on or before the last day of the month of the subsequent month of collection. If the taxes are paid by mail, the date of receipt is the date postmarked by the U.S. Postal Service.

Credit cards will not be accepted by the City for payment of hotel occupancy taxes by individual hotels.

No discounts for the collection of hotel occupancy taxes will be allowed.

Hotel occupancy tax is considered delinquent if not paid by the last day of the subsequent month for which the taxes are owed; if tax is paid between 1-30 days after the due date, a 5% penalty is incurred; if paid after 30 days an additional 5% penalty is incurred; if tax is paid 61 or more days after the due date, interest is incurred on tax and penalty at a rate of 10% per annum.

If due date falls on a weekend, or City holiday, the next City business day will be considered the due date.



REMIT TO:
 CITY OF SAN ANTONIO
 FINANCE DEPT., TREASURY DIV.
 HOTEL OCCUPANCY TAX
 P.O. BOX 839975
 SAN ANTONIO, TEXAS 78283-3975

REPORT
 HOTEL OCCUPANCY TAX
 CITY OF SAN ANTONIO
 COUNTY OF BEXAR

OF

FOR INFORMATION: (210) 207.8667 FAX:
 (210) 207-8676
 EMAIL MMARTINEZ@CITYOFSA.TX.US
 INTERNET WWW.CITYOFSA.TX.US/KNANCE/PAGE6

ACCOUNT NO.	LOCATION	PAYMENT INFORMATION
MONTH YEAR	[Located in the City of of San Antonio is(within Bexar County) Located in Bexar	<input type="checkbox"/> Reporting taxes for the City of San Antonio and Bexar County on this report <input type="checkbox"/> Reporting taxes only for the <input type="checkbox"/> Reporting only Bexar County taxes
Occupancy Tax and report are due on or		
Trade	Is this location still in	
Owner Name:	If no as of what date If this location has been sold or transferred	
Location	provide the new trade name the owner's	
Mailing Address: (If other than location)		
Contact:	Telephone(
The City of San Antonio collects HOTEL OCCUPANCY TAXES reported in column (k)		
TOTAL RECEIPTS: Enter the gross receipts for all sleeping 1 exemption. Do not include miscellaneous charges such as for EXEMPTIONS: Enter exempted receipts. A Texas Hotel Occupancy Tax Exemption Certificate (Form 12-302) must be TAXABLE RECEIPTS: Enter the total taxable receipts byc 4. TAX RATE FOR CITY OF SAN ANTONIO AND BEXARX CITY OF SAN ANTONIO: 9.00% BEXAR: 1.75%	Receipts for r	Receipts for (k)
TAX Multiply the TAXABLE RECEIPTS (line 3) by the TAX RATE (line 4) and enter results on this line.		
5. Enter Bexar County tax, if any, on this line and on line 7.		
DISCOUNT: Payments made by the 20th day- following the end ofx the REPORTING PERIOD, where no outstanding delinquent reports exist, may withhold a 1% discount. Multiply the CITY TAX (line 5) by .001, and enter the result here.		
6 • Non-qualifiers enter zero and continue to line 7. (Note: Bexar County does not grant a discount.)		
TOTAL: Subtract DISCOUNT (line 6) from TAX (line 5), and enter		
7. PENALTY: If the report is filed or tax paid after the DUE DATE (d), calculate 0 5%- 130 daysX		
8. AMOUNT SUBJECT TO INTEREST (if applicable): Add the PENALTY on line 7 to the TOTAL tax on line 7. enter the calculated rate based on 10% per annum.0/		
9. INTEREST		

**NOT
 APPLICABLE,
 TO COUNTY**

AMOUNT DUE: If paid current, enter the total from line 7, columns (i) and (k), and enter in TOTAL TAX DUE below. If
TOTAL TAX DUE: Add total amount(s) due in columns (j) and (k)
and return this

(PRINT NAME), am the Downer, Omanager, Ocontroller, or Oother. I declare under the penalties prescribed in City Ordinance No. 67104, as amended, that the information contained in this document covering the above period is accurate, true, and correct, to the best of my knowledge and belief.

Date Telephone Number Title or Capacity Signature at Atfiant

DETAILED	DISTRIBUTION: Return original
INSTRUCTIONS PRINTED	(white) and duplicate (yellow) to
ON BACK OF PINK COPY	City of San Antonio
(FORM REVISED 7.1	White : Treasury
9'20001	Yellow : Internal Review

INSTRUCTIONS FOR REPORTING HOTEL OCCUPANCY TAX

(O MUST FILE: You must file this report if you are a sole proprietor, partnership, corporation or other organization that owns, operates, manages, or leases any hotel, motel, inn, or other lodging establishment offering "sleeping rooms" for a period of less than 30 days in Bexar County.

REPORTING PERIOD: The month (generally a standard calendar month) in which the receipts for sleeping rooms were collected (cash or charge) from the guest.

WHEN TO FILE: Reports must be filed on or before the last day of the month following the last day of the reporting period.

REPORTING PERIOD, by mailing the report and full payment to: City of San Antonio Finance Dept, Treasury Div., Hotel Occupancy Tax, PO BOX 839975, San Antonio, TX 78283-3975.

Where the DUE DATE falls on a weekend or City of San Antonio holiday the DUE DATE shall be the next regular business day. A report must be filed 81r every period, even if You have no amount in arrears to or nil to dec.

"-ROOMS", as referred to herein shall mean, "sleeping rooms" and does not include meeting

rooms, office or other general cleaning services.

INSTRUCTIONS: CUSTOMER ACCOUNT NUMBER: A. Assigned by the City of San Antonio for each location in the City of San Antonio or Bear County offering "sleeping none" for a period of less than 30 consecutive days. Please write this account number at your check for re-cut-out card to your next visit.

REPORTING PERIOD: The "standard" month in which the room receipts were collected. A separate form must be used for each month. Do not combine months (see attached on 1 angle form).

FILING: Mark appropriate box to indicate "filing on dine" or "filing late". Reports are due, including Alit payment, by the DUE DATE described below.

Reports filed late are subject to PENALTY and INTEREST and DISCOUNT on lines 8-10, and are not allowed the DISCOUNT on line 6.

(d) DUE DATE: Report end full payment are due on or before the last day of the calendar month following the reporting period. Payment received after the last day of the reporting period will incur late payment charges to be calculated on lines 8-10 (see late payment chart debt).

LOCATION: Mark appropriate box indicating the location described in station (g) as, in the

City or San Antonio or outside the city limits of Bexar County, but in Bexar County, must be reported and paid for all non-exempt rooms located in the jurisdiction of the City of San Antonio on line 4.

PAYMENT INFORMATION: Mailing address for reports. City and County taxes may be paid individually at report; TRADE NAME AND CONTACT INFORMATION:

Complete all stations for proper approval of payment.

(h) STATUS OF BUSINESS: Use appropriate code to provide information on ownership changes or transfer of business. There may be

additional rules that apply regarding Hotel Occupancy Taxes on this page;

HOTEL OCCUPANCY TAX CALCULATIONS: Complete the forms column(s) (j) and/or (k) in accordance with the instructions in (e) (LOCATION). The City of San Antonio has adopted the City of San Antonio and for

Best County. Receipts for
as located in the City of
Sue Antonio will be
reported in column (j).
Receipts for moms located
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reported in column (k).
Note: All miles E-a.el in
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from the tax. *The Leo A Leary of
the exemption card must
be*

re- (Use turn 12302.)

TAXABLE RECEIPTS:
The amount of receipts
less the amount of
qualifying exemptions
shown on line 2 from the
TOTAL RECEIPTS on line 1.
The amount is subject to
the TAX RATES at line 4.

TAX RATE: The City of
San Antonio collects the
Hotel Occupancy Tax at
the rate of 5%. A portion
of the tax is levied on
the City of San Antonio
and the remainder is
levied on the County of
Brewster. The tax rate
for the City of San Antonio
is 1.75%. Now:
*At the rate of 5% in the
City of San Antonio*

*and the rate of 3.25% in
the County of Brewster.*

However, a portion of the
tax in Brewster County only
(outside the city limits of
San Antonio) is subject to
only the Brewster County
TAX RATE.

TAX: Calculate the tax by
multiplying the
TAXABLE RECEIPTS
on line 3 by the rate on

line 4, and enter the result on
line 5. If the City of San Antonio
is in Brewster County,

DISCOUNT: The City of
San Antonio allows a 1%
DISCOUNT that may be
withheld for remitting the
City of San Antonio Hotel
Occupancy Tax timely. To
qualify for the
DISCOUNT, payment must
be made by the 7th day of
the REPORTING PERIOD.
There is no DISCOUNT
where payment is made
after the 7th day, or where
there are delinquencies for
any prior REPORTING
PERIOD. None. There is
NO DISCOUNT if the
City of San Antonio is

TOTAL: Subtract any
DISCOUNT allowed at line
6 from the TAX of line 5,
and enter the result on
line 7. If you marked "Q
Time" in the FILING (c)
checkbox in accordance with
the "DUE DATE," skip to
line 11 and enter the
amount from line 7. If you
marked "Late" in (c), and
did not file your report and
remit the appropriate taxes
in full in accordance with
the DUE DATE (J), you
must complete the
LATE CHARGES (LATE
CHARGES).

PENALTY: PENALTY is
levied for all taxes not
paid on or before the 10th
day of the reporting period
(b). The PENALTY is 5%
of the TAX at line 7 if the
report is filed or the tax is

LISTING OF BEXAR COUNTY HOTELS

A copy of this Attachment is on file at the City's Finance Department and shall be made available for review and copying, as provided in this Agreement.