

# HOUSTON COUNTY HOTEL OCCUPANCY TAX FUND

## APPLICATION & GUIDELINES

By law of the State of Texas (Tax Code 352), the County of Houston collects a Hotel Occupancy Tax (HOT) from hotels, bed & breakfasts, and other lodging facilities which may be used only to directly promote tourism and the convention and hotel industry including examples:

- a) **Advertising, Solicitations and Promotions that Directly Promote Tourism and the Hotel and Convention Industry:**  
advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to Houston County.
- b) **Promotions of the Arts that Directly Promote Tourism and the Hotel and Convention Industry:**  
the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the convention and hotel industry. All forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms will be considered.
- c) **Historical Restoration and Preservation Activities that Directly Promote Tourism and the Hotel and Convention Industry:**  
historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
- d) **Sporting Event Expenses that Substantially Increase Economic Activity at Hotels:**  
expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within Houston County.
- e) **Signage directing tourists to sights and attractions that are visited frequently by hotel guests in Houston County.**

### County Policy:

- The Houston County Commissioners Court accepts applications from groups and businesses whose program fits into one or more of the above categories.
- All applications to request funds should be submitted in writing to Jim Lovell, Houston County Judge, 401 East Goliad, Suite 201, Crockett, Texas 75835, or via fax at 936-544-8053 within ninety (90) days of the start date of the event.
- The application will be reviewed by the Commissioners Court at the earliest possible regularly scheduled meeting.
- The applicant may be asked to be present at the meeting to answer any questions regarding the application.
- Applicants will be notified one week prior to the meeting of the time and place for the review, if asked to be present.
- Funding available will be based on \$1,000 per day of the event, with a maximum of \$3,000 per event, dependent on budget available and Commissioners Court determination of eligibility.
- **Supported with Houston County Hotel Occupancy Funds**  must be included on advertisements/flyers of the funded event.

### Eligibility and Priority for Hotel Tax Funds:

- Events and entities could be eligible for HCHOT funds based on several factors including the expected overnight visitors to Houston County area hotels.

### Post Event Report required after/if funding received:

- Required post event report must be submitted within 60 days after the event to the County Auditor  Office, 401 E. Goliad, Ste 204, Crockett, TX.
- Copies of invoice(s) and proof of payment for the items claimed in the application are required along with the Post Event Report.
- If all required items are not submitted within 60 days, your entity may be ineligible for future funding and may be required to reimburse the County for the funds they received. All amounts received must be supported with documentation or partial reimbursement may be required.

Questions in regard to the application should be forwarded to the County Judge  Office, 936-544-3255, ext. 221.

# HOUSTON COUNTY HOTEL OCCUPANCY TAX FUND APPLICATION

## Organization Information:

Name of Organization: \_\_\_\_\_ Date established: \_\_\_\_\_  
Address: \_\_\_\_\_ City, State, Zip: \_\_\_\_\_  
Contact Name/Title: \_\_\_\_\_ Phone: \_\_\_\_\_ e-Mail: \_\_\_\_\_  
Web site \_\_\_\_\_  
for Event or Sponsoring Entity: \_\_\_\_\_ Non/For-Profit status: \_\_\_\_\_ Tax ID #: \_\_\_\_\_  
Purpose and/or Mission Statement of your Organization: \_\_\_\_\_

## Event Information:

Name of Event or Project: \_\_\_\_\_  
Date(s) of Event or Project: \_\_\_\_\_ (Schedule of Events/Itinerary Must Be Attached)  
Primary Location of Event or Project: \_\_\_\_\_  
Primary Purpose of Funded Event or Project: \_\_\_\_\_  
How many years have you held this event? \_\_\_\_\_ Expected attendance: \_\_\_\_\_  
How many rooms do you estimate will be rented/reserved for those attending the event/project in Houston County hotels? \_\_\_\_\_  
Will you negotiate a special rate or hotel/event package to attract overnight stays (block rate) and advertise with your event? \_\_\_\_\_

## Funding Request:

Amount requested: \$ \_\_\_\_\_

Provide a **specific line item description** and **amount of exact use of funds** being requested. Total should equal amount being requested (if more space is needed, please use attachments). Invoices and proof of payments are required for expenditures listed from the Hotel Occupancy Tax funds and must be submitted along with the Post Event Form within 60 days of the event.

| Amount   | Line Item |
|----------|-----------|
| \$ _____ | _____     |
| \$ _____ | _____     |
| \$ _____ | _____     |
| \$ _____ | _____     |

**County Policy:**  
If approved, \$1,000 in available  
funding per day of event,  
Maximum - \$3,000 per event.

## REQUIRED Attachments Checklist:

\_\_\_\_\_ Form W-9 of Organization/Applicant and completed CIQ  
\_\_\_\_\_ Schedule of Events/Itinerary/Event Flyer (if prepared, draft is acceptable)  
\_\_\_\_\_ List of current Board of Directors with complete contact information  
\_\_\_\_\_ Any other information you feel will support your application

## APPLICANT CERTIFICATION:

I hereby certify and affirm that:

- (1) I have read the entire information in this application along with the guidelines and requirements.
- (2) I understand and will comply with all provisions therein;
- (3) That I will abide by all relevant local, state and federal laws/regulations regarding the use of Hotel Occupancy Tax.

PRINTED NAME/TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_

*Melissa Jeter*  
Texas Certified Public Manager  
Texas Certified Investment Officer  
Houston County Auditor  
mjeter@co.houston.tx.us



*Brittani Womack*  
First Assistant County Auditor  
*Sarah Bergman*  
*Missy d'Angelo*  
Assistant County Auditors

Dear Vendor:

Enclosed you will find two forms we need to continue processing payments for expenses incurred by county departments:

**1 - Updated Request for Taxpayer Identification Number and Certification -- W9 Form**

*To ensure proper accounting under IRS regulations and up to date address for timely payments.*

**2 - Vendor Conflict Of Interest Verification Form - CIQ Form**

*As required under Texas Local Government Code 176: DISCLOSURE OF CERTAIN RELATIONSHIPS: Chapter 176 of the Texas Local Government Code requires that any vendor or person considering doing business with Houston County, it's officials or agents must disclose in the Questionnaire Form CIQ, the vendor or person's affiliation or business relationship that might cause a conflict of interest with a local government entity. By law, this questionnaire must be filed with the records administrator of Houston County no later than the 7th business day after the date the person becomes aware of facts that require the statement to be filed as defined in 176.006, Local Government Code. A person commits an offense if the person violates Section 176.006, Local Government Code. An offense under this section is a Class C misdemeanor. A copy of the law is available at: <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>.*

Please complete both and return via fax to 936-544-3260 or email at [sbergman@co.houston.tx.us](mailto:sbergman@co.houston.tx.us) as soon as possible.

If you have any questions, please do not hesitate to call me at 936-544-3255 x 232.

Sincerely,

*Melissa Jeter*

Melissa Jeter  
Houston County Auditor

Enclosures



**COUNTY OFFICIALS**

**Jim Lovell,**  
County Judge  
**Gary Lovell,**  
Precinct 1 Commissioner  
**Willie Kitchen,**  
Precinct 2 Commissioner  
**Gene Stokes,**  
Precinct 3 Commissioner  
**Jimmy Henderson,**  
Precinct 4 Commissioner  
**Terri Meadows,**  
County Clerk  
**Daphne Session,**  
County Attorney  
**Janis Omelina,**  
County Treasurer  
**Laronica Smith,**  
Tax Assessor/Collector  
**Randy Hargrove,**  
County Sheriff  
**Michael McCreight,**  
Justice of the Peace Prec 1  
**Morris Luker,**  
Constable Prec 1  
**Ronnie Jordan,**  
Justice of the Peace Prec 2  
**Kenneth Smith,**  
Constable Prec 2  
**Sarah Clark,**  
County Court at Law Judge  
**Donna Kaspar,**  
District Attorney  
**Laura Goolsby,**  
District Clerk  
**Mark Calhoon,**  
District Judge 3rd District  
**Pam Foster Fletcher,**  
District Judge 349th District  
**Melissa Jeter,**  
County Auditor  
**Charles Hodges,**  
County Surveyor  
**Heath Murff,**  
Fire Marshal/EMC  
**Mike Maiden**  
Veteran Service Officer  
**Thomas Streetman,**  
Chief Juvenile Prob Officer  
**Sheila Johnson,**  
Grants Administrator  
**Cynthia Lum,**  
Elections Administrator  
**Carl Johnson,**  
Facilities Administrator

401 East Goliad, Suite 204  
Crockett, Texas 75835  
936-544-3255 x 234  
936-544-3260 - Facsimile

## Request for Taxpayer Identification Number and Certification

**Give Form to the  
 requester. Do not  
 send to the IRS.**

▶ Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

|   |   |   |
|---|---|---|
| <b>Print or type.</b><br>See Specific Instructions on page 3. | <p><b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.</p> <hr/> <p><b>2</b> Business name/disregarded entity name, if different from above</p> <hr/> <p><b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.</p> <p><input type="checkbox"/> Individual/sole proprietor or single-member LLC      <input type="checkbox"/> C Corporation      <input type="checkbox"/> S Corporation      <input type="checkbox"/> Partnership      <input type="checkbox"/> Trust/estate</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____</p> <p><b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p> <p><input type="checkbox"/> Other (see instructions) ▶ _____</p> | <p><b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):</p> <p>Exempt payee code (if any) _____</p> <p>Exemption from FATCA reporting code (if any) _____</p> <p><small>(Applies to accounts maintained outside the U.S.)</small></p> |
|   | <p><b>5</b> Address (number, street, and apt. or suite no.) See instructions.</p> <hr/> <p><b>6</b> City, state, and ZIP code</p> <hr/> <p><b>7</b> List account number(s) here (optional)</p> <hr/>  | <p><b>RETURN TO:</b><br/> <b>HOUSTON COUNTY, TEXAS</b><br/> <b>FAX -936-544-3260</b><br/> <b>EMAIL-SBERGMAN@CO.HOUSTON.TX.US</b></p>  |

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

|   |  |  |  |   |   |  |  |   |   |  |  |  |  |  |
|---|--|--|--|---|---|--|--|---|---|--|--|--|--|--|
| <b>Social security number</b>   |  |  |  |   |   |  |  |   |   |  |  |  |  |  |
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|   |  |  |  | - |   |  |  | - |   |  |  |  |  |  |
| <b>or</b> <b>:::CHOSE ONLY ONE:::</b>   |  |  |  |   |   |  |  |   |   |  |  |  |  |  |
| <b>Employer identification number</b>   |  |  |  |   |   |  |  |   |   |  |  |  |  |  |
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|   |  |  |  |   |   |  |  |   |   |  |  |  |  |  |

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

|                  |                                  |              |
|------------------|----------------------------------|--------------|
| <b>Sign Here</b> | Signature of U.S. person ▶ _____ | Date ▶ _____ |
|------------------|----------------------------------|--------------|

Remittance Address: \_\_\_\_\_ Telephone: \_\_\_\_\_  
 \_\_\_\_\_ Fax Number: \_\_\_\_\_  
 \_\_\_\_\_

Billing Contact Name: \_\_\_\_\_  
 \*Are Statements Sent Monthly?: \_\_\_\_ Yes \_\_\_\_ No  
 \*Have you received Houston County's sales tax exemption? \_\_\_\_ Yes \_\_\_\_ No

Check box notating acceptance that Houston County requires requisitions completed for all materials and supplies purchased prior to receipt of items.

**RETURN TO 936-544-3260 (FAX) OR SBERGMAN@CO.HOUSTON.TX.US**



**CONFLICT OF INTEREST QUESTIONNAIRE**

For vendor doing business with local governmental entity

This questionnaire reflects changes made to the law by H.B. 23, 84th Legislature, Regular Session. This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a). **(SEE BACK OF FORM FOR COMPLETE DEFINITIONS)**

By law this questionnaire must be filed with the Houston County Auditor (401 E. Goliad, Ste 204, Crockett, TX 75835) not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. *Section 176.006(a-1), Local Govt Code.*

**A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code.**

**An offense under this section is a misdemeanor.**

**If Vendor has an affiliation with any local government officer (see list below)--vendor must complete the rest of the form. If none, complete section I, write NONE in section 3, sign & date section 7, then return form.**

**1 Name of vendor:**

**2**  **Check this box if you are filing an update to a previously filed questionnaire.** (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

**3 Name of local government officer vendor has an affiliation / family relationship / business relationship with:**

\_\_\_\_\_  
Name of Officer

**CURRENT HOUSTON COUNTY OFFICIALS / OFFICERS:** Jim Lovell, County Judge; Gary Lovell, Commissioner; Willie Kitchen, Commissioner; Gene Stokes, Commissioner; Jimmy Henderson, Commissioner; Terri Meadows, County Clerk; Daphne Session, County Attorney; Janis Omelina, County Treasurer; Laronica Smith, Tax Assessor/Collector; Randy Hargrove, County Sheriff; Michael McCreight, JP Prec 1; Morris Luker, Constable Prec 1; Ronnie Jordan, JP Prec 2; Kenneth "Red" Smith, Constable Prec 2; Sarah Clark, County Court at Law Judge; Donna Kaspar, District Attorney; Laura Goolsby, District Clerk; Mark Calhoon, District Judge; Pam Foster Fletcher, District Judge; Melissa Jeter, County Auditor; Charles Hodges, County Surveyor; Heath Murff, Fire Marshal/EMC; Mike Maiden, Veteran Service Officer; Thomas Streetman, Chief Juvenile Prob Officer; Sheila Johnson, Grants Administrator; Cynthia Lum, Elections Administrator; Carl Johnson, Facilities Administrator

**4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.**

|  |     |   |     |
|--|-----|---|-----|
| A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor? | Yes | B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity? | Yes |
|  | No  |   | No  |

**5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.**

**6**  Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

**7**

\_\_\_\_\_  
Signature of vendor doing business with the governmental entity

\_\_\_\_\_  
Date

## **CONFLICT OF INTEREST QUESTIONNAIRE**

### **For vendor doing business with local governmental entity**

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a):** "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B):**

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

\*\*\*

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed;
- or
- (ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
- (ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
- (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
- (3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
- (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
- (B) that the vendor has given one or more gifts described by Subsection (a); or
- (C) of a family relationship with a local government officer.