

**HOTEL OCCUPANCY TAX USE GUIDELINES UNDER TEXAS STATE LAW  
HOUSTON COUNTY HOTEL OCCUPANCY TAX FUND  
POST EVENT REPORT PROCESS**

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.**

**Post Event Report Process:** All entities that are approved for Hotel Occupancy Tax Funds must submit a Post Event Report Form within 60 days of each funded event to the County Judge's Office. The report must be accurately completed which will then be reviewed by the County Judge and the County Auditor to determine how well the entity met its goals and be used in consideration of future funding requests. *Failure to submit the Post Event Report may result in ineligibility in future funding from the Houston County Hotel Occupancy Tax.* In addition, receipts are required for all expenditures for the Hotel Occupancy Tax funds and must be submitted with the Post Event Form. If receipts do not accompany the Post Event Form, your entity may be required to reimburse the County for these expenditures. If the total amount of the Hotel Occupancy Tax funds were not used or were unlawfully used, then those funds must be returned or repaid to Houston County with this Post Event Report.

***Please note that failure to submit this form may result in ineligibility for future funding from the Houston County Hotel Occupancy Tax Fund.***

Questions in regard to the Post Event Report should be forward to the County Judge's office, 936-544-3255, ext. 221.

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HOUSTON COUNTY HOTEL OCCUPANCY TAX FUND  
POST EVENT REPORT CHECKLIST**

**Post Event Report Checklist:**

- Post Event Report Form submitted within sixty (60) days of each funded event to the County Judge's Office.
- Post Event Report accurately completed which will then be reviewed to determine how well the entity met its goals and will be used in consideration of future funding requests. *Failure to submit the Post Event Report may result in ineligibility in future funding from the Houston County Hotel Occupancy Tax.*
- Receipts submitted for all expenditures from the Hotel Occupancy Tax funds. *If receipts do not accompany the Post Event Form, your entity may be required to reimburse the County for these expenditures. Please note that if the total amount of the Hotel Occupancy Tax funds were not used or were unlawfully used, then those funds must be returned or repaid to Houston County with this Post Event Report.*

**HOUSTON COUNTY  
HOTEL OCCUPANCY TAX FUND POST EVENT FORM**

***Organization Information***

Date: \_\_\_\_\_

Name of Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_

Contact Phone Number: \_\_\_\_\_

***Event Information***

Name of Event or Project: \_\_\_\_\_

Date of Event or Project: \_\_\_\_\_

Amount Received from Hotel Occupancy Tax Funds:     \$ \_\_\_\_\_

Amount Used from Hotel Occupancy Tax Funds:         \$ \_\_\_\_\_

How were the funds actually used? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Did the event charge admission? \_\_\_\_\_

What would you estimate was the actual attendance at the event? \_\_\_\_\_

Was there a net profit from the event? \$ \_\_\_\_\_

If there was a net profit, what was the amount and how is it being used? \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Event Promotion Information**

Please check all efforts our organization actually used to promote this Event or Project and how much was actually spent in each category (please attach samples of documents of your advertisement/promotional campaigns):

Newspaper: \$ \_\_\_\_\_

Press Releases: \$ \_\_\_\_\_

Radio: \$ \_\_\_\_\_

Direct Mail: \$ \_\_\_\_\_

TV: \$ \_\_\_\_\_

Other: \$ \_\_\_\_\_

What marketing initiatives did you utilize to promote hotel activity for this Event or Project?

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Did you negotiate a special rate or hotel/event package to attract overnight stays? \_\_\_\_\_

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**Additional Event Information**

What Houston County businesses did you utilize for food, supplies, materials, printing, etc.?

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Comments / Questions / Suggestions: \_\_\_\_\_

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**Please Submit Within Sixty (60) Days of Funded Event or Project**

**Jim Lovell  
County Judge  
County of Houston  
401 East Goliad Avenue, Suite 201  
Crockett, Texas 75835**