



COUNTY OF RAINS

Maggie Ingram
County Treasurer
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January 16, 2026

To: All Lodging and Short-Term Rental Operators (Hotels, Motels, Bed & Breakfasts, Airbnb/VRBO Hosts, Treehouses, Lodges, Cabins, Yurts, Tiny Homes, Container Homes, and Similar Accommodations)
Subject: Rains County Hotel Occupancy Tax (HOT) Collection and Remittance

Dear Lodging Operators,

This notice serves as official correspondence from the Rains County Treasurer's Office regarding the county Hotel Occupancy Tax, as authorized by Texas Tax Code Chapter 352.

Effective immediately, all lodging providers within Rains County are required to collect and remit a 7% County Hotel Occupancy Tax on rooms, units, or spaces rented for period of less than 30 days.

This tax applies to all types of short-term lodging, including but not limited to the following:

Hotels – A business that usually provides overnight lodging and usually meals, entertainment, and various personal services for the public.

Motels – A business that provides overnight lodging. A roadside hotel designed primarily for motorists, typically have the rooms arranged in a log building with parking directly outside.

Bed & Breakfast – A small lodging establishment that offers overnight accommodation and breakfast. In addition, a B&B sometimes has the hosts living in the house.

VRBO – Vacation Rentals by Owner is an online marketplace for vacation rentals. It allows property owners to list their homes, cabins and apartments for short term rental, connecting them with travelers seeking accommodations.

Cabins – A enclosed space for temporary occupancy.

Lodges – A building used as a temporary residence, as in the hunting season. Sometimes occupied by a gatekeeper, caretaker, or other employees.

Yurts – A portable round tent covered and insulated.

Treehouses – A structure built in the branches of a tree.

Tiny Homes – A small residential dwellings, typically 400 square feet or less in size. These homes can be built on wheels or a foundation and are often customized to meet the owner's needs.

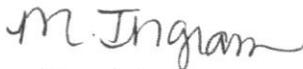
Container Homes – A dwelling constructed primarily from shipping containers which are metal boxes used for the transporting foods. In addition, it includes other similar accommodations offered to the public.

Operator Responsibilities:

1. Collect the 7% hotel occupancy tax from each guest at the time of booking or payment.
2. Remit collected taxes to the Rains County Treasurer's Office on a monthly or quarterly basis, as applicable.
3. Maintain records of all rentals, tax collections, and remittances for a minimum of four (4) years for county audit purposes.

If you have questions regarding payment, compliance, exemptions, or filing procedures, please contact the Treasurer's office at 903-473-5068. Your cooperation ensures fair and consistent collection of local funds that support county services, infrastructure, and community development.

Respectfully,



Maggie Ingram
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