

# Hotel Occupancy Tax & short-term rentals

## Steps to Register

Dear South Padre Island Property Owners & Managers,

The information listed below will assist you with the registration process for SPI short-term rentals (STRs) - rentals less than 30 consecutive days.

The City of South Padre Island passed Ordinance 15-03 in 2015 (since updated by Ordinance 17-09). The ordinance requires that all property owners advertising their property for rent on a short term basis (less than 30 consecutive days at one time) register their residential rental unit(s) (house, condo, apartment or bedroom) with the City, **AND** comply with all applicable laws including the collection and remittance of Hotel Occupancy Tax (HOT). All short term rentals on South Padre Island must be registered with the City, and the assigned permit number must be listed in all advertisements of the STR property.

**The steps below will assist you with the registration of your short-term rental unit(s):**  
(Proceed with steps 1 & 2 if you are not registered to pay City & State Hotel Occupancy Tax. If you have both taxpayer accounts established, proceed to step 3 and have your Muni Services account number ready.)

1. **Apply** for a MuniServices taxpayer account to file/remittance the 11% HOT for the City & County.

**\*\*If the link doesn't work use the following steps:**

***www.Revds.com > For Taxpayers > Document, Forms, etc. > Texas > Texas Online Filing & Registration > Online Registration***

After you submit the information, please allow 24-48 hours to receive the MuniServices account number via email. If you do not receive this email, you should contact MuniServices directly at (866) 240-3665 to request the number. You can also call this number if you have questions regarding filing and remittance procedures.

**Proceed with step 2- immediately after submitting step 1.**

2. Apply for a Texas Taxpayer ID.

To apply, you must fill out the "[Texas Questionnaire for Hotel Occupancy Tax](#)", and send the questionnaire to Austin via USPS. The questionnaire must be completed and sent to Austin to establish a taxpayer account with the Texas Comptroller's Office. You will file the 6% HOT with the state via this taxpayer ID on either a quarterly or monthly basis.

Please fill out the forms and mail them to the address located at the bottom of the first page of the documents. If you have questions filling out the forms, call (800) 252-1385 for assistance.

**Proceed with steps 3-5, as soon as you have a MuniServices account number:**

3. **Search** for your Cameron County Appraisal District property ID via a simple property search at [www.cameroncad.org](http://www.cameroncad.org). Once you have the property ID, go to the city website [www.myspi.org/hotregister](http://www.myspi.org/hotregister), and either login to your user account or create one if needed.

**Note:** You do not need the State of Texas Taxpayer ID to submit the **initial** registration. However, upon **annual renewal** the Texas Taxpayer ID number should be provided because the account to pay State Hotel Tax should have

already been established. Again, filing/remittance with the State are either monthly, or quarterly, for those who qualify.

4. Once you have successfully logged in, select **“Register/Link a property”**. When you do this you will see another screen with 3 boxes. Enter both the MuniServices account number and the CCAD Property ID in their respective boxes, then click **“Search”** and complete the online registration form that follows.

Double check that all information is correct before you select “checkout” as some registrations have had misspelled names and/or addresses, so please watch out for this to cut down on errors.

**If you own or manage more than one STR property on the island, you must obtain permit numbers for each unit. There should be a permit number assigned to each short-term rental property that is actively being advertised for rent. This is a requirement that is mandated by city ordinance.**

5. Display (or list) the permit number in **all advertisements** of the property. This is also mandated by city ordinance 15-03 (since updated by Ordinance 17-09), Article VII, Sec. 11-221(e), which states: *“The registration number must appear on any advertisements of the property available for short term rental.”*

The following statement is typically displayed in the online listings for properties that are compliant with city regulations: *“This property is registered with the City of South Padre Island Permit No. 201x-xxxxxx”* (Replace “x” shown in the statement with the permit number for the corresponding unit.)

6. File Hotel Occupancy Tax monthly with MuniServices and the Texas Comptroller of Public Accounts.

For questions regarding remittance and filing procedures, please contact either MuniServices at 1-866-240-3665 or Texas Comptroller at 1-800-252-1385 for assistance.

7. Permits expire one year from the date of initial registration.

You are required to maintain an active STR permit for all of your short-term rental units which means you must submit the annual renewal in a timely manner if the property is still being advertised for short term rental. Otherwise, the permit will expire and you will no longer be compliant with the city’s requirements.

\*\*\* IF you were **not** paying City Hotel Occupancy tax prior to April 15, 2015 there will be a \$50 fee for each property registration. In the event that the fees are not properly generated upon checkout, an invoice will be sent to you. \*\*\*

For more information, please refer to City of SPI Code of Ordinances: Chapter 11, Article VII. – Short Term Rentals which can be found [here](#).

Please contact us by phone at (956) 761-8382 or by email at [HotTax@myspi.org](mailto:HotTax@myspi.org) to speak with someone or to setup an appointment regarding City requirements for short-term rentals.