



City of Austin

Recommendation for Action

File #: 25-0214, **Agenda Item #:** 41.

2/27/2025

Posting Language

Approve an ordinance amending City Code Chapter 11-2 to require short-term rental platforms to collect and remit hotel occupancy taxes (HOT) and to provide certain information if the platform collects payments on behalf of STR owners and to require short-term rental owners to provide HOT-related documentation. Funding: This item has no fiscal impact. Related to Item #39 and #40.

Lead Department

Development Services Department.

Fiscal Note

This item has no fiscal impact.

For More Information:

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Additional Backup Information:

If approved, this ordinance will add provisions to City Code Chapter 11-2 (Hotel Occupancy Tax) to require STR platforms to collect and remit Hotel Occupancy Tax (HOT) on behalf of their users. The ordinance would also require STR owners/operators to provide the City with documentation that shows how much HOT was remitted on their behalf by a STR platform.

Currently, individual STR owners are required to collect and remit HOT on a quarterly basis.