



VILLAGE OF SURFSIDE BEACH
BRAZORIA COUNTY, TX
HOTEL, MOTEL, BED & BREAKFAST, ROOM OCCUPANCY TAX

Certificate of Registration

Date of Application: _____

Name of Establishment: _____

Address of Rental: _____

Phone Number: _____

Tax Identification Number: _____

Owner of Record: _____

Date Business Started: _____

Form of Ownership: _____

(Sole Proprietor, Partnership, Corporation)

Property Manager:(if applicable) _____

(if multiple properties are managed, please complete page 2 with all listings)

Current Rates: _____

(List All)

Website: _____

Address where correspondence and reporting _____

Forms should be sent if other than above.

Return to: Village of Surfside Beach Finance Department

1304 Monument Drive

Surfside Beach TX 77541

rhenson@surfsidetx.org

Property Management Company _____

TIN: _____

Contact Information:

Ph: _____

Fax: _____

Address: _____

Rental Property Name

Rental Property Address

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

Reprint and complete this page for additional entries

State Law reference— Municipal Hotel Occupancy Taxes, V.T.C.A., Tax Code Ch. 351.

References to Local Ordinance Article III – Hotel Motel Tax Ordinance

(Ord. No. 2005-14, § 2, 12-13-2005)

Sec. 44-46. - Collection of tax by lodging provider.

Every lodging provider renting guestrooms in the village shall collect a tax of four percent on the amount of rent from the guest unless an exception is provided under section 44-47. The lodging provider shall provide a receipt to each guest, which receipt shall reflect both the amount of rent and the amounts of this and other tax applicable. This tax shall be due from the guest, and shall be collected by the lodging provider at the same time that the rent is collected. The lodging provider shall be liable for any amount of tax that he fails to collect appropriately, and must remit to the village any amount of tax collected in excess of that which should have been collected.

(Ord. No. 2005-14, § 5, 12-13-2005)

Sec. 44-49. - Determination generally; returns; payments.

- (a) Due date of taxes. All amounts of such tax shall be due and payable to the finance director quarterly. The tax shall become delinquent for any 30-day period after the twentieth day of the succeeding quarter in which it remains unpaid.
- (b) Penalty for failure to pay tax by due date. A lodging provider who fails to make any return or to pay the amount of tax as prescribed shall be assessed a specific penalty to be added to the tax in the amount of five percent after 30 days; ten percent after 60 days; and 15 percent after 90 days.

(Ord. No. 2005-14, § 8, 12-13-2005)

Sec. 44-52. - Collection of tax.

- (a) Action for delinquent tax; time for. At any time within four years after any tax or any amount of tax required to be collected becomes due and payable, and at any time within four years after the delinquency of any tax or any amount of tax required to be collected, the city council may bring an action in a court of competent jurisdiction in the name of the village to collect the amount delinquent together with penalty, court fees, filing fees, attorney's fees and other legal fees incident thereto. The city council may also seek to have the lodging provider enjoined from operating the hotel until such time as the delinquency is paid, as well as to require forfeiture of any applicable collection fee retained by the lodging provider.

(Ord. No. 2005-14, § 9, 12-13-2005)

Sec. 44-53. - Administration of article; recordkeeping.

- (c) Examination of records; audits. The finance director or any person authorized in writing by him may examine the books, papers, records, financial reports, equipment and other facilities of any lodging provider renting guestrooms and any lodging provider liable for the tax, in order to verify the accuracy of any return made, or if no return is made by the lodging provider, to ascertain and determine the amount required to be paid. Such examination shall be conducted at the place of lodging provision, unless the finance director shall authorize another place within the village. In the event that the tax has been delinquent for at least two complete fiscal quarters, the reasonable cost of the examination may be assessed against the lodging provider.

(Ord. No. 2005-14, § 10, 12-13-2005)

Sec. 44-54. - Violations.

Any lodging provider who fails, neglects or refuses to collect the tax as provided by section 44-46 shall be deemed guilty of a misdemeanor. Any lodging provider who fails or refuses to make any return as provided by section 44-49, to keep adequate records or to open them for inspection by the village, or to furnish other data reasonably requested by the city council shall be deemed guilty of a misdemeanor. Any lodging provider who makes a false or fraudulent return with intent to evade the tax shall be deemed guilty of a misdemeanor.