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Effective January 25, 2010, the Uvalde County Commissioners Court approved collection of the Hotel/Motel Occupancy Tax by the Uvalde County Tax Assessor Collector's office. The Uvalde County Commissioners Court set the Hotel/Motel tax rate at 4% which shall be collected by those Uvalde County hotel owners or operators who fall under tax code 352.004. It is the responsibility of the Uvalde County Tax Assessor Collector to follow the guidelines established by this Tax Code as attached.

COUNTY HOTEL/MOTEL OCCUPANCY TAX FORMS are mailed out on the 15th day prior to the end of the quarter. The report should be completed and mailed along with the appropriate remittance to the Uvalde County Tax Assessor Collector, 100 N. Getty #8, Uvalde, Texas 78801.

Once received, the funds will be deposited in a separate bank account and then remitted to the Uvalde County Treasurer, Joni Deorsam who will be responsible for distributing the funds per contract adopted by the Uvalde County Commissioners Court.

All Hotel/Motel Occupancy tax forms are reviewed for accuracy and delinquent notices sent per time line. Delinquent accounts will be forwarded to the County Attorney for further action as deemed appropriate.

If you should have any questions, please feel free to call First Assistant Auditor at 830-591-0181.

Sec. 352.004. TAX COLLECTION; PENALTY. ()

(a) The owner or operator of a hotel shall report and send the taxes collected under this chapter to the county as provided by the resolution or order imposing the tax.

(b) If the owner fails to report when required or pay the tax when due, the owner shall pay a penalty of five percent of the amount of the tax due. If the owner fails to file the report or pay the tax before the 31st day after the date that the report or tax payment was due, he shall pay an additional penalty of five percent of the amount of the tax due.

(c) Delinquent taxes and accrued penalties draw interest at the rate of 10 percent a year beginning 60 days after the date on which the tax was due.

(d) The county attorney may bring suit against a person who is required to collect the tax imposed by this chapter and pay the collections over to the county and who has failed to file a tax report or pay the tax when due to collect the tax not paid or to enjoin the person from operating a hotel in the county until the tax is paid or the report filed, as applicable, as provided by the court's order. The remedy provided by this subsection is in addition to other available remedies.

Added by Acts 1987, 70th Leg., ch. 191, Sec. 1, eff. Sept. 1, 1987. Amended by Acts 1989, 71st Leg., ch. 1110, Sec. 11, eff. Oct. 1, 1989.

Uvalde County Website: www.uvaldecounty.com

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