



**RESOLUTION CREATING A HOTEL OCCUPANCY TAX
IN THE UNINCORPORATED AREAS OF FANNIN COUNTY, TEXAS**

WHEREAS, the Fannin County Commissioners Court met in Regular Session on May 2, 2023 and did consider and act on this Resolution; and

WHEREAS, the 87th Legislature passed Senate Bill 696 and, pursuant to Texas Tax Code §352.002(dd), Fannin County Commissioners Court is authorized to impose a Hotel Occupancy Tax; and

WHEREAS, Texas Tax Code §156.001 defines a "hotel" as a building in which members of the public obtain sleeping accommodations for consideration with the term "hotel" including a hotel, motel, tourist home, tourist house, tourist court, lodging house, inn, rooming house, bed and breakfast or short-term rental and Tax Code 156.001(b) defining "short-term rental" as the rental of all or part of a residential property to a person who is not a permanent resident under §156.101; and

WHEREAS, Fannin County recognizes the importance of tourism to the economic livelihood of Fannin County; and

WHEREAS, the revenue derived from a Hotel Occupancy Tax shall be used solely for the promotion of tourism within unincorporated areas of Fannin County pursuant to Texas Tax Code §352.1015; and

WHEREAS, Texas Tax Code §352.1015(a) affirms Fannin County Commissioners Court by contract may delegate to a person, including another governmental entity or a private organization, the management or supervision of programs and activities funded with revenue from the tax; and

WHEREAS, Texas Tax Code 352.004 provides for penalties and interest if such penalties and interest are authorized by the Commissioners Court.

NOW THEREFORE, BE IT RESOLVED that we, the undersigned members of the Commissioners Court of Fannin County, Texas, do hereby resolve to establish a Fannin County Hotel Occupancy Tax at a rate of seven percent (7%) effective August 1, 2023 and the Hotel Occupancy Taxes shall be collected by such individual, entity or private organization chosen by the Fannin County Commissioners Court pursuant to applicable law.

BE IT FURTHER RESOLVED that if the owner of a hotel 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, they shall pay an additional penalty of five percent of the amount of the tax due. 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.

Presented and approved by the Fannin County Commissioners Court this, the 2nd day of May, 2023.

County Judge, Newt Cunningham

Commissioner Pct. 1, Edwina Lane

Commissioner Pct. 2, A.J. Self

Commissioner Pct. 3, Jerry Magness

Commissioner Pct. 4, Doug Kopf

ATTEST:

County Clerk, Tammy Biggar

Tammy Biggar by Angela Ingram

