

# NOTICE

## HOTEL OCCUPANCY TAX RELIEF NOTICE HURRICANES KATRINA AND RITA

### Hurricane Katrina:

- State and local hotel taxes are waived for persons who evacuated their homes in Louisiana, Mississippi, and Alabama because of Hurricane Katrina. The tax waiver is from the time of arrival in the state through October 30, 2005.
- Hotels should obtain documentation demonstrating proof of residency from the persons staying in the room and a completed exemption certificate stating that the stay was due to Hurricane Katrina.

### Hurricane Rita:

- State and local hotel taxes are waived for persons who evacuated their homes because of Hurricane Rita. The exemption extends from the time of arrival at the hotel through November 19, 2005.
- Hotels should obtain a completed exemption certificate from the evacuee stating that the stay was due to Hurricane Rita.

### Refund of Hotel Tax Paid by Evacuees:

- Hotels should refund hotel tax collected from evacuees during exempt periods upon request.
- After refunding the tax, "Total Taxable Receipts" can be adjusted on a current return to take a credit for the refund.

No hotel taxes are due on rooms paid with a FEMA debit card, FEMA voucher, or Red Cross voucher. Guests who stay for a minimum of 30 consecutive days are exempt as permanent residents beginning the 31st day through the remainder of the stay. Guests who give written notice of intent to stay for 30 or more consecutive days and then stay for the next 30 days are exempt on the date of notice. Any interruption in the right to occupy a room voids the exemption.

Hotels must retain documentation, including invoices, business records, cancelled checks, etc., along with completed exemption certificates. If you have questions, please contact our office toll free at **1-800-252-1385** or by e-mail at **tax.help@cpa.state.tx.us**.



**CAROLE KEETON STRAYHORN,  
TEXAS COMPTROLLER**