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June 11, 2019

Dear Lubbock County Hoteliers:

On August 20, 2018, the Lubbock County Commissioners Court adopted an order calling for an Election to approve or reject the imposition of an additional hotel tax and short-term motor vehicle rental tax to fund the planning, acquisition, establishment, development, renovation and construction of a multipurpose arena "Venue Project." The election was held on November 6, 2018, and the voters approved the new taxes with nearly 65% voting in favor.

The Ballot language specifically called for the imposition of a 2.00% hotel occupancy tax and a 5.00% short-term motor vehicle rental tax. The revenue from these taxes will be pledged as security for the payment of revenue bonds, the proceeds of which shall be used exclusively for the Venue Project.

On June 10, 2019, the Commissioners Court finalized the levy of both taxes effective July 1, 2019. Their Order, as well as Chapter 334 of the Texas Local Government Code, and Subchapter C, Chapter 156 of the Texas Tax Code give full details regarding the implementation of this tax.

Included with this letter is a copy of the Commissioners Court Order that levies the hotel occupancy tax. It describes your hotel bill or receipt statement requirements; and it also describes your remittance statement requirements. The Hotel Tax Remittance form is also included with this material.

You will also find that you may withhold 1% of the tax collected as reimbursement for your tax collection expenses.

I hope to make implementation as easy as possible. All of this information is also available on our website.

A variety of ways are available for remittance of your report and payment of the tax due. You can complete the Remittance form and mail to us with a check. You may also pdf your Remittance form to us at VenueTax@lubbockcounty.gov and pay by credit card through our web address. Or, you can be set up as an ACH payer and pdf your Remittance form. We will also accept payment in person at 916 Main Street, Suite 102.

Sincerely,

Ronnie Keister
Tax Assessor-Collector