



Legislative UPDATE

September 1, 2017
Number 34

State and Local Hotel Occupancy Taxes Waived for Hurricane Evacuees and Relief Workers

Last Friday prior to Hurricane Harvey making landfall in Texas, Governor Abbott issued a proclamation suspending all laws authorizing or requiring the collection of state or local hotel occupancy taxes from the victims of Hurricane Harvey or personnel participating in relief operations for 14 days from August 23rd to September 6th. The governor's proclamation can be read [here](#).

No details were given in the proclamation as to how hotel operators are to determine whether hotel guests are considered to be displaced victims of the storm or personnel participating in relief operations. It is expected that hotels will be asking each hotel guest at check-in or check-out if they are either: (1) evacuating from one of the counties in Governor Abbott's disaster proclamation; or (2) are a documented relief worker. If the guest fits into either category, the guest should fill out a hotel tax exemption certificate and should not pay any state or local hotel occupancy taxes. The hotel should document the extent to which the exemptions were provided in the hotel's monthly or quarterly hotel tax remittance to the city.

HUD Announces Hurricane Harvey Assistance

This week, the U.S. Department of Housing and Urban Development announced that has taken a number of steps to provide assistance for victims of Hurricane Harvey in counties subject to the president's disaster declaration. Among other things, HUD is granting a 90-day moratorium on foreclosures of Federal Housing Administration-insured home mortgages, making certain types of home insurance more available, and working to streamline CDBG and HOME grants to expedite the repair and replacement of damaged housing.

Interested city officials can read more about HUD's initiatives [here](#).

TML member cities may use the material herein for any purpose. No other person or entity may reproduce, duplicate, or distribute any part of this document without the written authorization of the Texas Municipal League.