

## **HOTEL OCCUPANCY TAX USE GUIDELINES UNDER TEXAS STATE LAW FUNDING APPLICATION FORM**

**State Law:** By law of the State of Texas, the County of Wilson, TX collects a Hotel Occupancy Tax (HOT) from hotels, bed & breakfasts, and other lodging facilities. Under state law, the revenue from the HOT may be used only to directly promote tourism and the hotel and convention industry. **Chapter 351 of the Tax Code states that the use of HOT funds is limited to:**

- a) **Convention Centers and Visitor Information Centers:** the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing operation and maintenance of convention center facilities or visitor information centers, or both;
- b) **Registration of Convention Delegates:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;
- c) **Advertising, Solicitations and Promotions that Directly Promote Tourism and the Hotel and Convention Industry:** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;
- d) **Promotions of the Arts that Directly Promote Tourism and the Hotel and Convention Industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms.
- e) **Historical Restoration and Preservation Activities that Directly Promote Tourism and the Hotel and Convention Industry:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.
- f) **Sporting Event Expenses that Substantially Increase Economic Activity at Hotels:** Expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within Wilson County, TX.
- g) Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.

Wilson County accepts applications from groups and businesses whose program fits into one or more of the above categories. All requests for funds should be submitted in writing accompanied by the official application on or before August 31st of each year. The application will be reviewed by the County Auditor and County Judge, and presented to Commissioners' Court at the earliest possible regularly scheduled meeting. The applicant may be asked to be present at the meeting to answer any questions regarding the application. Applicants will be notified one week prior to the meeting of the time and place for the review. *Based on the application, the County Auditor and County Judge will make a recommendation to the Wilson County Commissioners' Court. The Commissioners' Court will make the final decision on your request.*

**Eligibility and Priority for Hotel Tax Funds:** Priority will be given to those events and entities based on their ability to generate overnight visitors to Wilson County, TX. If an event will not generate any meaningful hotel night activity, it is not eligible for receipt of hotel occupancy tax funds. Events can prove this potential to generate overnight visitors by:

- a) **historic information on the number of room nights used during previous years of the same events;**
- b) **current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the funded event;**
- c) **historical information on the number of guests at hotel or other lodging facilities that attended the funded event (through surveys, guest directories, or other sources; and/or**
- d) **examples of the planned marketing of the programs and activities that will likely generate overnight visitors to local lodging properties from this event.**

**Use of Revenues from Event:** A portion of the revenues from any event and/or project receiving any type of funding assistance from the HOT funds should be channeled back into the future costs of operating that same event or the continued operation of the project. No other outside event(s), project, charity, etc., sponsored by the host organization may profit from the Wilson County HOT funds funding of a particular event.

**Supplemental Information Required With Application:** Along with the application, please submit the following:

\_\_\_\_\_ Proposed Marketing Plan for Funded Event

\_\_\_\_\_ Schedule of Activities or Events Relating to the Funded Project

Submit to:      Wilson County Auditor  
application)    Attn: Brenda Trevino  
                     1420 3rd Street, Suite 109  
                     Floresville, TX 78114  
  
                     or via Email:  
                     btrevino@wilsoncountytexas.gov

<b>Application</b>
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Date: \_\_\_\_\_

***Organization Information***

Name of Organization: \_\_\_\_\_

Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Contact Phone Number: \_\_\_\_\_

Web Site Address for Event or Sponsoring Entity \_\_\_\_\_

Non-Profit or For-Profit status: \_\_\_\_\_ Tax ID #: \_\_\_\_\_

Entity's Creation Date: \_\_\_\_\_

Purpose of your organization: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

***Event Information***

Name of Event or Project: \_\_\_\_\_

Date of Event or Project: \_\_\_\_\_

Primary Location of Event or Project: \_\_\_\_\_

Amount Requested: \$ \_\_\_\_\_

How will the funds be used: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Primary Purpose of Funded Activity/Facility:

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**Percentage of Hotel Tax Support of Related Costs**

\_\_\_\_\_ Percentage of Total **Event Costs** Covered by Hotel Occupancy Tax

\_\_\_\_\_ Percentage of Total **Facility Costs** Covered by Hotel Occupancy Tax for the Funded Event

\_\_\_\_\_ Percentage of **Staff Costs** Covered by Hotel Occupancy Tax for the Funded Event

If staff costs are covered, estimate percentage of time staff spends annually on the funded event(s) compared to other activities \_\_\_\_\_%

***Which Category or Categories Apply to Funding Request, and Amount Requested Under Each Category:***

- ☐ **a) Convention Center or Visitor Information Center:** construction, improvement, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both. Amount requested under this category: \$\_\_\_\_\_
- ☐ **b) Registration of Convention Delegates:** furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants. Amount requested under this category: \$\_\_\_\_\_
- ☐ **c) Advertising, Solicitations, Promotional programs to attract tourists and convention delegates** or registrants to the municipality or its vicinity. Amount requested under this category: \$\_\_\_\_\_
- ☐ **d) Promotion of the Arts that Directly Enhance Tourism and the Hotel & Convention Industry:** the encouragement, promotion, improvement, and application of the arts that can be shown to have some direct impact on tourism and the hotel/convention industry. The impact may be that the art facility or event can show hotel nights that are booked due to their events or that guests at hotels attend the arts event. Eligible forms of art include instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture photography, graphic and craft arts, motion picture, radio, television, tape and sound recording,

and other arts related to the presentation, performance, execution, and exhibition of these major art forms : \$ \_\_\_\_\_

- ☐ **e) Historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.** Amount requested under this category: \$ \_\_\_\_\_

- ☐ **f) Expenses including promotional expenses, directly related to a sporting event in which the majority of participants are tourists. The event must substantially increase economic activity at hotels within Wilson County.** Amount requested under this category: \$ \_\_\_\_\_

How many individuals are expected to participate in the sporting related event? \_\_\_\_\_

How many of the participants at the sporting related event are expected to be from another city or county? \_\_\_\_\_

Quantify how the sporting related event will substantially increase economic activity at hotels within Wilson County, TX?

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- ☐ **(g) Signage directing tourists to sights and attractions that are visited frequently by hotel guests in the municipality.** Amount requested under this category: \$ \_\_\_\_\_

**What tourist attractions will be the subject of the signs?**

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**Questions for All Funding Request Categories:**

1. How many years have you held this Event or Project: \_\_\_\_\_
2. Expected Attendance: \_\_\_\_\_
3. How many people (estimated) attending the Event or Project will use Wilson County hotels?  
\_\_\_\_\_

Estimated Number of nights will they stay: \_\_\_\_\_

4. Do you reserve a room block for this event at an area hotel and if so, for how many rooms and at which hotels: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

5. List other years (over the last three years) that you have hosted your Event or Project with amount of assistance given from Wilson County HOT funds and the number of hotel rooms used: \*Note: If number of hotel rooms used is unknown, you may use percentage of hotel occupancy during your event.

Month/Year Held	Assistance Amount	Number of Hotel Rooms Used
_____	_____	_____
_____	_____	_____
_____	_____	_____

6. How will you measure the impact of your event on area hotel activity (e.g.; room block usage information, survey of hoteliers, etc.)?

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7. Will the event charge admission? Do you anticipate a net profit from the event? If there is a net profit, what is the anticipated amount and how will it be used?

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8. Please list all promotion efforts your organization is coordinating and the amount financially committed to each media outlet: \_\_\_\_\_

\_\_\_\_\_

Newspaper: \$ \_\_\_\_\_

Radio: \$ \_\_\_\_\_

TV: \$ \_\_\_\_\_

Other Paid Advertising: \$ \_\_\_\_\_

Number of Press Releases to Media \_\_\_\_\_

Number Direct Mailings to out-of-town recipients \_\_\_\_\_

Other Promotions \_\_\_\_\_

9. Will you include a link to the hotels, Wilson County, or other sources on your promotional handouts and in your website for booking hotel nights during this event? \_\_\_\_\_

10. Will you negotiate a special rate or hotel/event package to attract overnight stays? \_\_\_\_\_

11. What new marketing initiatives will you utilize to promote hotel and convention activity for this event?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

12. What geographic areas does your advertising and promotion reach: \_\_\_\_\_

\_\_\_\_\_

13. How many individuals (estimated) will your proposed marketing reach who are located in another city or county?

\_\_\_\_\_

14. If the funding requested is related to a permanent facility (e.g. museum, visitor center):

Expected Attendance Monthly/Annually: \_\_\_\_\_

Percentage of those in attendance that are staying at area hotels/lodging facilities: \_\_\_\_\_%

**Please Submit no later than August 31st to:**

Wilson County Auditor  
Attn: Brenda Trevino  
1420 3rd Street, Suite 109  
Floresville, TX 78114

or via Email:  
[btrevino@wilsoncountytexas.gov](mailto:btrevino@wilsoncountytexas.gov)  
Call 830-393-7304 for any questions