

<b>MISCELLANEOUS FEES AND INFORMATION</b>				
<b>Description</b>	<b>Taxable Yes or No</b>	<b>Tax Type</b>	<b>Additional Comments</b>	<b>Authority</b>
1. Management Fees	No		Management fees and services are not taxable, unless assessed in conjunction with the sale of a taxable item.	Tex. Tax Code §151.007(b)
2. Franchise Fees	No		Fees paid for a franchise (e.g., hotel, restaurant) are not taxable.	Tex. Tax Code §§151.010, 151.0101, 151.051
3. Marketing Fees	Yes	Sales	Some services are taxable, so individual services need to be specified.	Tex. Tax Code §151.0101(a); 34 Tex. Admin. Code §3.321
4. Reservation Fees	Yes	Sales	Fees paid by a hotel to a third party entity to manage the hotel's reservations are taxable as data processing or information services.	Tex. Tax Code §§151.0035, 151.0038, 151.010, 151.0101(a), and 151.051; 34 Tex. Admin. Code §§3.330 and 3.342
5. Reimbursement of expenses at cost (e.g., costs of cable services, pay-per-view, and telecommunications services)	No		The hotel may issue a sales and use tax resale certificate (Form 01-339) to the provider and collect tax from guests, or the hotel may pay sales tax to the provider. If the hotel pays sales tax to the provider and charges the guest a "reimbursement" of the exact amount paid to the provider including the sales tax, the reimbursement is nontaxable if the hotel purchases the services as the agent for the provider. The requirements for establishing an agency relationship are in Comptroller's Decision No. 36,187 (1999) (STAR Accession No. 9906552H). The charge must be identified as a "reimbursement."	Tex. Tax Code §§151.006, 151.054, 151.302(a); 34 Tex. Admin. Code §3.313; Comptroller's Decision No. 105,853 (2012) (STAR Accession No. 201209600H)
6. Travel agent commission reimbursement	No		Commissions are not taxable.	Tex. Tax Code §§151.010, 151.0101, 151.051
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7. Are U.S. postmarks acceptable as timely filing?	N/A		Yes, tax reports should be filed or postmarked on or before the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day will be the due date. Hotels required to file via TEXNET must submit electronic payments by 6:00 p.m. central time the bank business day before the due date.	Tex. Tax Code §§111.0625, 111.0626, 151.401, 151.402, 156.151, 183.022, and 183.043; 34 Tex. Admin. Code §3.9
8. Is a business license required for a management company that manages a hotel?	N/A		There is no management company license; however, a company that manages a hotel needs to register to collect and pay hotel and other taxes, as required.	Tex. Tax Code §§151.008, 151.051, 156.051, 156.053, 183.021, and 183.041; 34 Tex. Admin. Code §3.286