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Lufkin vacation rental checklist

Angelina County, Texas | Rules checked November 8, 2026

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Lufkin requires a short-term rental permit: $100 for two years, with a city safety inspection before it's issued. Guests are capped at two per bedroom plus two (12 max), a local contact must reach the home within an hour, and you need $1 million in liability coverage. Stays owe the 6% state and 7% city hotel tax.

> Fines are $200, $400, then $500 per violation, and a third violation in 24 months can cost you the permit. The city uses a host compliance service to find unpermitted rentals.

Licensing steps

STATE OF TEXAS

- [ ] **Know who pays the hotel tax**
  Airbnb collects and pays the 6% state hotel tax on its bookings. If guests pay you directly or through a site that doesn't collect, register with the Comptroller and file the state tax yourself.
  Texas hotel occupancy tax: https://comptroller.texas.gov/taxes/hotel/
- [ ] **Register for local hotel tax**
  Your city (and in some places your county) charges its own hotel tax, filed with that city or county, not the state. Airbnb pays it only in the places on its list; everywhere else you register and file it yourself, even for Airbnb bookings.
- [ ] **Check your city's rules**
  Many Texas cities require a short-term rental permit or registration, and some require an inspection, a local contact, or posted rules. Outside city limits there's usually no permit, but deed restrictions and HOA rules often limit rentals. Pick your area for the local rules.

ANGELINA COUNTY, TEXAS

- [ ] **Then pick your city**
  Texas counties can't zone, so rental permits and the city hotel tax are set by each city. Pick your city, or the unincorporated page if there is one for your area.
- [ ] **Ask the county about its hotel tax**
  Angelina County reported a 7% county hotel tax for 2025. Airbnb doesn't collect it. If your Sam Rayburn home is outside city limits, ask the county auditor how to register and file.

CITY OF LUFKIN, TEXAS

- [ ] **Apply online**
  Submit the short-term rental registration application to the Planning Department and pay $100. One rental per parcel; garage apartments qualify if they don't have their own address or utilities.
  Lufkin short-term rentals:
  https://www.cityoflufkin.com/departments/engineering_services_department/short_term_rentals/index.php
- [ ] **Pass the safety inspection**
  The Chief Building Inspector calls within 2-4 business days to schedule a walk-through focused on fire and life safety, such as smoke detectors. Fix any items before the permit issues; a re-inspection costs $35. The home also joins the city's rental inspection program.

- [ ] **Leave a guest letter**
  Leave a letter or brochure in plain view with the permit number, your name and phone, the 24-hour local contact, trash days and parking rules, emergency numbers, exit locations, severe weather instructions, and a notice that guests must obey the law. Put the permit number in your listing.
- [ ] **Hotel taxes on each stay**
  Stays of 29 nights or less owe the 6% state hotel tax, which Airbnb collects on its bookings. If guests pay you directly, file it with the Texas Comptroller. Lufkin's 7% city hotel tax applies to every stay. The city says most platforms remit it if you list the City of Lufkin as the taxing authority, but Airbnb's Texas list doesn't include Lufkin; confirm, and file direct bookings with the city.

Fees

$100 every two years

Short-term rental permit (two years)	**$100**
Re-inspection, if needed	**$35**

Inspection checklist

- [ ] **Smoke detectors and fire safety.** Checked at the walk-through.
- [ ] **City inspection.** Before the permit, and through the rental inspection program.

House rules for guests

Vehicles: 1 for 1 bedroom, 2 for 2-3, +1 per extra bedroom
No parking in the yard.

Trash: One 96-gallon cart per six guests

Insurance: $1 million liability
Or equal coverage through your platform.

Quiet hours: 10 p.m. to 8 a.m.

Events: No special events or weddings

Minimum stay: One night

Who to contact

Lufkin Planning Department: 936-633-0247
Planning email: ahelton@cityoflufkin.com

Official sources

Texas Comptroller of Public Accounts: Hotel Occupancy Tax FAQs: Airbnb. https://comptroller.texas.gov/taxes/hotel/airbnb-faq.php

Airbnb: Occupancy tax collection and remittance by Airbnb in Texas. https://www.airbnb.com/help/article/2331

Texas Legislature: County zoning authority (Local Government Code ch. 231). https://statutes.capitol.texas.gov/Docs/LG/htm/LG.231.htm

Texas Comptroller of Public Accounts (data.texas.gov): Local Hotel Occupancy Tax Reporting 2025. https://data.texas.gov/d/er34-v24h

City of Lufkin Planning Department: Short-Term Rentals-
. https://www.cityoflufkin.com/departments/engineering_services_department/short_term_rentals/index.php

City of Lufkin: Penal Ordinance No. 446: Short-Term Rentals (September 5, 2023)-
. https://www.cityoflufkin.com/2024/Short-Term-Rental-Ordinance_ORD-446.pdf