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Smithville vacation rental checklist

Bastrop County, Texas | Rules checked November 8, 2026

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Smithville requires short-term rentals to register with the city, and rentals behind on property or hotel tax can be delisted from Airbnb and Vrbo at the city's request. Stays owe 6% state, 7% city, and 0.75% county hotel tax; Airbnb collects the city's 7%.

> We read about the registration in local news; we couldn't read the ordinance or find the fee. Confirm with the city.

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.

BASTROP COUNTY, TEXAS

- [ ] **Then your city**
  Texas counties can't zone, so rental rules come from the city your home is in. Outside city limits there's usually no permit, but deed restrictions and HOA rules may limit rentals. Pick your city.
- [ ] **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. Register with Bastrop County and file its hotel tax online through Localgov: 7% outside city limits and ETJs, 0.75% inside them. Airbnb doesn't collect it.

CITY OF SMITHVILLE

- [ ] **Register with the city**
  Ask the city for its short-term rental registration. The city can ask Airbnb and Vrbo to remove listings that aren't registered or are behind on taxes.
- [ ] **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. Airbnb collects Smithville's 7%. On direct and Vrbo bookings, file it with the city yourself. Bastrop County's 0.75% is filed with the county.

Who to contact

County hotel tax: 512-581-4236
County hotel tax email: amberley.palmer@co.bastrop.tx.us

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
Bastrop County: Tourism & Economic Development: Hotel Occupancy Tax. https://www.bastropcounty.gov/page/ds.tourism_hot
Elgin Courier: Smithville takes aim at short-term rentals. https://www.elgincourier.com/article/4345,smithville-takes-aim-at-short-term-rentals