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Terlingua, Study Butte, and unincorporated Brewster County vacation rental checklist

Brewster County, Texas | Rules checked November 8, 2026

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Outside Alpine, including Terlingua and Study Butte near Big Bend, there's no rental permit. Stays owe the 6% state hotel tax plus Brewster County's 7%, which Airbnb doesn't collect: register and file it monthly with the county.

> In 2022 the county tourism council estimated that only about 130 of some 300 rentals in south Brewster County were paying the county hotel tax, and the county has looked at hiring outside help to find the rest.

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.

BREWSTER 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. Brewster County charges a 7% hotel tax. It isn't on Airbnb's collection list, so file the county's monthly report and pay by the 20th of the next month to Brewster County, 107 W Ave E #4, Alpine, TX 79830. In Alpine you also owe the city's 7%; ask the treasurer whether the county tax applies inside the city.

BREWSTER COUNTY (UNINCORPORATED AREAS)

- [ ] **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. File Brewster County's 7% hotel tax yourself, monthly, by the 20th of the next month, even on Airbnb bookings. Filing on time earns a 1% discount; late payments add 5% to 10%.
- [ ] **Check your deed restrictions**
  Rural subdivisions around Terlingua often have deed restrictions or association rules. Read yours before you list.

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

Brewster County: Brewster County Hotel Occupancy Tax Report (2022 form)-
. https://www.brewstercounty.gov/page/open/963/0/2022-BREWSTER-COUNTY-HOTEL-OCCUPANCY-TAX-REPORT_001.pdf

Marfa Public Radio: Frustration grows as some Big Bend-area rental owners skirt taxes (June 9, 2022)-
. https://marfapublicradio.org/blog/frustration-grows-as-some-big-bend-area-rental-owners-skirt-taxes