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# Horseshoe Bay vacation rental checklist

Burnet County, Texas | Rules checked November 8, 2026

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Horseshoe Bay requires a yearly short-term rental permit, and you or your agent must answer complaints within an hour. The city's page lists the fee as both $600 and $1,200 a year, so confirm it. Unregistered rentals can be fined up to $200 a day.

> Horseshoe Bay straddles Burnet and Llano counties; the same city rules apply on both sides. Check your property owners' association rules too.

## 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.

### BURNET 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.

### CITY OF HORSESHOE BAY

- [ ] **Register online**
  Apply and renew every year through the city's rental portal and pay the annual fee with the application.
  Horseshoe Bay rental portal: https://horseshoebayrental.portal.iworq.net/portalhome/horseshoebayrental
- [ ] **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. Horseshoe Bay doesn't report a city hotel tax rate to the Comptroller; ask the city whether one applies.

## Fees

$600 or $1,200 a year (the city page lists both)

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|---|---|
| Annual registration The page's intro says $600 | **$1,200** |
| Operating unregistered | **Up to $200 a day** |

## Who to contact

**Horseshoe Bay Development Services:** 830-598-8741

## 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

City of Horseshoe Bay Development Services: Short Term Rentals. https://horseshoe-bay-tx.gov/875/Short-Term-Rentals

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