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# Lockhart vacation rental checklist

Caldwell County, Texas | Rules checked November 8, 2026

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Lockhart requires a one-year short-term rental permit ($50), with smoke and CO alarms, fire extinguishers, a local emergency contact, and occupancy and parking approved by the city. Stays owe 6% state plus 7% city hotel tax, and Airbnb collects both.

## 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.

### CALDWELL 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. Caldwell County doesn't report a county hotel tax to the Comptroller. Cities that levy a hotel tax collect it themselves; Airbnb doesn't collect local tax anywhere in Caldwell County.

### CITY OF LOCKHART

- [ ] **Apply for a permit**
  Apply to the city with your contact and a local emergency contact. Planning and Zoning sets your maximum occupancy and approves your parking. The permit lasts one year.
  Lockhart STR page: https://www.lockhart-tx.org/page/Short_term_STR
- [ ] **Install the safety items**
  Working smoke alarms, a working carbon monoxide alarm, and working fire extinguishers.
- [ ] **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 Lockhart's 7%. On direct and Vrbo bookings, file it with the city yourself.

## Fees

| | |
|---|---|
| Registration (one year) | **$50** |

## 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 Lockhart: What is a short-term rental?. https://www.lockhart-tx.org/page/Short_term_STR