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Unincorporated Calhoun County vacation rental checklist

Calhoun County, Texas | Rules checked November 8, 2026

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Port O'Connor and the rest of unincorporated Calhoun County have no rental permit. Stays owe the 6% state hotel tax, which Airbnb collects.

> Not every county reports to the Comptroller. Ask the Calhoun County Treasurer whether a county hotel tax applies before you list.

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.

CALHOUN COUNTY, TEXAS

- [ ] **Then pick your city**
  Texas counties can't zone, so rental permits and the local hotel tax are set by each city. Pick your city, or the unincorporated page if you're outside city limits.

CALHOUN 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. There's no city hotel tax outside city limits, and Calhoun County doesn't report a county hotel tax.
- [ ] **Check your deed restrictions**
  Port O'Connor subdivisions often have deed restrictions or POA 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

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