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Odessa vacation rental checklist

Ector County, Texas | Rules checked November 8, 2026

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Odessa's building official has said short-term rentals aren't allowed in single-family zones; they're allowed in multifamily, light commercial, and downtown districts with a certificate of occupancy and inspections. Stays owe 6% state plus 7% city hotel tax, which Airbnb doesn't collect.

> The city's rules come from a local news report quoting the building official, not a city page. Confirm with the city 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.

ECTOR 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. Ector County reports a 2% county hotel tax. It isn't on Airbnb's collection list; ask the county where it applies and how to file it.

CITY OF ODESSA

- [ ] **Check your zoning**
  Ask the city's building and zoning staff whether your address is in a district that allows short-term rentals. Single-family zones don't.
- [ ] **Get a certificate of occupancy**
  The city requires inspections and a certificate of occupancy for the rental use. Homes for more than 10 guests also need a fire marshal inspection of exit lighting, smoke detectors, and fire alarms.
- [ ] **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. Odessa's 7% hotel tax isn't on Airbnb's collection list; ask the city how to register and file it yourself.

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

NewsWest 9: Local Airbnb regulations aren’t being enforced by the City of Odessa. https://newswest9.com/article/news/local/local-airbnb-regulations-arent-being-enforced-by-the-city-of-odessa/513-a103d6a1-f097-4f64-89bc-2247f9870c3c