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El Paso vacation rental checklist

El Paso County, Texas | Rules checked November 8, 2026

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El Paso has no short-term rental permit; its zoning code now lists short-term rentals as an allowed use. Since 2026 the city taxes short-term rentals: stays owe 6% state plus 9% city hotel tax (7% plus a 2% venue tax), and Airbnb now collects the city tax. Hosts with direct bookings file quarterly with the city.

> The city's June 2026 release mentions proposed amendments to its short-term rental ordinance; we found no permit or registration requirement in November 2026. Check back with the city before you list.

> Avalara reported in August 2026 that platforms weren't yet collecting the city tax; Airbnb's Texas tax page lists El Paso at 9% as of November 2026.

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.

EL PASO 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. El Paso County reports a 3% county hotel tax. It isn't on Airbnb's collection list; ask the county where it applies and how to file it.

CITY OF EL PASO

- [ ] **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. El Paso began applying its hotel tax to short-term rentals after a June 9, 2026 council vote. Airbnb now collects the 9% city tax. For direct bookings or other platforms, register with the city and file quarterly reports.

- [ ] **Check the county tax**
  El Paso County also reports a 3% county hotel tax that Airbnb doesn't collect. Ask the county whether it applies to your stays.

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 El Paso: Short-Term Rentals in El Paso to Begin Contributing to Hotel Occupancy Taxes (news release, June 9, 2026). https://www.elpasotexas.gov/assets/Press-Releases/2026.09.06_NEWS-RELEASE-Short-term-Rentals-in-El-Paso-to-Contribute-to-Hotel-Occupancy-Taxes.pd

Avalara MyLodgeTax: El Paso short-term rental operators required to collect lodging taxes under new law (August 25, 2026)-. https://www.avalara.com/mylodgetax/en/blog/2026/08/el-paso-short-term-rental-lodging-tax-what-operators-need-to-know.html