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Round Top vacation rental checklist

Fayette County, Texas | Rules checked November 8, 2026

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Round Top has a vacation rental market, but couldn't confirm its short-term rental rules online. Stays owe 6% state + 7% town hotel tax. Ask the city before you list.

> Round Top is a small town with a big antiques-show rental market. We couldn't find its rental rules online in November 2026; many rentals near Round Top are outside town limits, where no town rules or town tax apply.

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.

FAYETTE 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. Fayette 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 Fayette County.

TOWN OF ROUND TOP

- [ ] **Ask the city about a permit**
  Ask the Town of Round Top whether a short-term rental needs a permit, registration, or inspection at your address, and whether zoning limits where they're allowed. Check your deed restrictions and HOA rules too.

- [ ] **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. Round Top's 7% hotel tax isn't on Airbnb's collection list, so ask the town how to register and file it yourself, Airbnb bookings included.

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