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Unincorporated Galveston County vacation rental checklist

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Galveston County, Texas | Rules checked November 8, 2026

Bolivar Peninsula (Crystal Beach, Port Bolivar, Gilchrist) is outside any city, so there's no rental permit and no city hotel tax we could find. Stays owe the 6% state hotel tax, which Airbnb collects. Deed restrictions are the main limit.

> We found no county hotel tax in the Comptroller's 2025 data, but not every county reports. Ask the Galveston County Auditor whether a county hotel tax applies on Bolivar 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.

GALVESTON 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.

- [ ] **Expect a business personal property account**
  Since May 2024 the Galveston County Appraisal District treats short-term rentals as businesses and values their furnishings and fixtures for property tax. If you disagree with the value, protest by the deadline on your notice.

GALVESTON 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. Galveston County doesn't report a county hotel tax to the Comptroller, and there's no city tax outside city limits.

- [ ] **Check your deed restrictions**
  Many Bolivar subdivisions have deed restrictions or property owners' associations that limit rentals. 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

Community Impact: As short-term rentals bloom, Galveston County, Bay Area cities scramble to regulate them (August 1, 2024). https://communityimpact.com/houston/pearland-friendswood/real-estate/2024/08/01/as-short-term-rentals-bloom-galveston-county-bay-area-cities-scramble-to-

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