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Baytown vacation rental checklist

Harris County, Texas | Rules checked November 8, 2026

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Baytown replaced its council special use permit with a yearly short-term rental permit in 2026. Each home passes a fire marshal inspection, has a local contact within 50 miles, and is capped at ten guests with one parking space per bedroom plus one. Stays owe 17% hotel tax; you file the 7% city tax yourself.

Before 2026 a short-term rental in a residential zone needed a special use permit from City Council; the first was approved December 11, 2025. The copy of the new ordinance we read was the council agenda draft; confirm the final version and the permit fee with the city.

Three violations in 12 months can cost you the permit, with a 12-month wait to reapply. Fines run up to $2,000 a day. Part of Baytown is in Chambers County.

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.

HARRIS COUNTY, TEXAS

- [ ] **Then pick your city**
  Texas counties can't zone, so rental permits and the city hotel tax are set by each city. Pick your city, or the unincorporated page if there is one for your area.
- [ ] **Register with the county tax office for direct bookings**
  If guests pay you directly or through a site that doesn't collect, file the county and sports authority hotel taxes with the Harris County Tax Office every quarter (due April 30, July 31, October 31 and January 31). Fill out the New Owner Information form to open an account.
  Harris County hotel tax: https://www.hctax.net/specialpermittaxes/hotel

CITY OF BAYTOWN, TEXAS

- [ ] **Apply for a short-term rental permit**
  Apply before you advertise. List the bedrooms you rent, your parking spaces, and a 24-hour local contact who lives within 50 miles and can be at the home within an hour if police or fire ask.

- [ ] **Pass the fire marshal inspection**
  Have an accessible fire extinguisher, smoke detectors in every bedroom and hallway, and a carbon monoxide detector. The Fire Marshal's Office inspects before your first guests and again at every yearly renewal; failed items need a paid re-inspection.
- [ ] **Post the permit and rules**
  Post the permit, your house rules and the local contact's information inside near the main entrance.
- [ ] **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. Baytown's 7% city hotel tax isn't collected by Airbnb; register and file it with the city. Airbnb collects the 2% county and 2% sports authority taxes.

Inspection checklist

- [ ] **Fire extinguisher.** Accessible.
- [ ] **Smoke detectors.** Working, in bedrooms and hallways.
- [ ] **Carbon monoxide detector.**
- [ ] **Fire marshal inspection.** Before first occupancy and at each renewal.

House rules for guests

Minimum stay: 24 hours

Posted inside: Permit, house rules, local contact

Sound monitors: Encouraged, not required

Who to contact

City of Baytown: 281-422-8281
Harris County Tax Office, hotel tax: 713-274-8151
Hotel tax email: hoteloccupancytax@tax.hctx.net

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

Harris County Tax Assessor-Collector: Hotel/Motel Occupancy Tax. https://www.hctax.net/specialpermittaxes/hotel

City of Baytown (City Council agenda packet): Ordinance amending Chapter 111 (ULDC) to permit and inspect short-term rentals (July 9, 2026). https://public.destinyhosted.com/baytodocs/2026/CC%20Regular/20260709_3825/28454_Ord-STR-SL.mhs.pdf

City of Baytown: ULDC text amendment: short-term rentals (March 3, 2026). https://baytown.org/CivicAlerts.asp?AID=1429