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Houston vacation rental checklist

Harris County, Texas | Rules checked November 8, 2026

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Houston has about 9,200 Airbnb listings. Since January 1, 2026 every short-term rental needs a city Certificate of Registration, renewed yearly for $275 plus a $33.10 fee, with a 24-hour contact and human trafficking training. Stays owe 17% hotel tax, and Airbnb and Vrbo collect all of it.

> Fines run $100 to $500 per violation, and each day counts separately. A revoked certificate means a one-year wait to reapply. The city asked platforms to hold off delisting unregistered rentals until January 1, 2027.

> The city doesn't enforce deed restrictions, but many Houston subdivisions limit rentals; your owner form confirms you've checked.

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 HOUSTON, TEXAS

- [ ] **Gather your documents**
  You need your driver's license (front and back), every owner's and operator's contact details, Secretary of State papers and proof of good standing if an entity owns the home, the names and web addresses of every platform you list on, proof you pay or are registered for hotel tax, and a signed Property Owner Authorization & Acknowledgement Form confirming rental use doesn't break any lease, condo bylaws, deed restrictions or HOA rules.
- [ ] **Take the human trafficking prevention course**
  Complete the city's human trafficking prevention training, keep the certificate, and give it to the city when asked.

- [ ] **Register online in one sitting**
  The application can't be saved and times out after 60 minutes, so have everything ready. Pay the $275 registration fee and $33.10 administrative fee. Name a 24/7 emergency contact who can get to the property within one hour after police or fire call them.
  Houston STR registration checklist: https://311.houstontx.gov/ara/str/STR-Registration-Checklist.pdf
- [ ] **Post the certificate**
  Display the certificate and the names and phone numbers of your 24-hour contact in a visible spot inside the front entrance. Renew every year.
- [ ] **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. The 7% city tax, 2% county tax and 2% sports authority tax are collected by Airbnb and Vrbo. For direct bookings, register with Houston First for the city tax and with the Harris County Tax Office for the county taxes, and file both every quarter, even with no rentals.

Fees

$308.10 a year (2025 amounts)

Annual registration fee (nonrefundable)	Adjusted yearly by the Consumer Price Index.	**$275**
City administrative fee		**$33.10**

House rules for guests

Minimum stay: One night

Events: Can't advertise or promote as an event space

Noise, trash, fire code: City rules apply
Repeated noise or nuisance violations can cost you the certificate.

Who to contact

In person: ARA counter, Houston Permitting Center, 1002 Washington Ave.
Houston First hotel tax: hoteltax@houstonfirst.com
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 Houston Administration & Regulatory Affairs: STR Registration Checklist. https://311.houstontx.gov/ara/str/STR-Registration-Checklist.pdf

Avalara MyLodgeTax: Houston starts enforcing short-term rental law (April 2026)-
. https://www.avalara.com/mylodgetax/en/blog/2026/04/houston-short-term-rental-law-enforcement-starts-what-hosts-need-to-know.html

Houston First Corporation: Hotel Occupancy Tax FAQs. https://www.houstonfirst.com/hot/faqs/

City of Houston Administration & Regulatory Affairs: Short-Term Rentals: Answers to FAQs-
. https://311.houstontx.gov/ara/rp/str-answers-to-faqs.pdf