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Unincorporated Harris County vacation rental checklist

Harris County, Texas | Rules checked November 8, 2026

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Outside city limits in Harris County (Spring, Cypress, Atascocita) there's no rental permit. Stays owe the 6% state tax, a 7% county hotel tax and the 2% sports authority tax; Airbnb collects all of them. Deed restrictions and HOA rules are the main limits.

> Spring and Cypress mailing addresses can be inside a city or a municipal utility district; check that your address is outside city limits. Part of Spring is in Montgomery 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

UNINCORPORATED HARRIS COUNTY, TEXAS

- [ ] **Read your deed restrictions**
  With no county permit, your subdivision's deed restrictions and HOA rules decide whether short stays are allowed. Many master-planned communities limit them.

- [ ] **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. Airbnb collects the 7% Harris County tax and 2% sports authority tax outside cities. For direct bookings, file them with the Harris County Tax Office every quarter.

Who to contact

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