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Boerne vacation rental checklist

Kendall County, Texas | Rules checked November 8, 2026

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Boerne requires short-term rental registration ($200 every two years) in the city and its extraterritorial jurisdiction. In residential zones a new rental can't be within 200 feet of another on the same street. Rentals in city limits pass a $100 safety inspection and carry $500,000 in liability insurance. Stays owe 6% state plus 7% city hotel tax.

> These rules come from a June 2025 news report; we couldn't read the adopted ordinance. Registration in the ETJ is unusual in Texas; if you're outside city limits, ask the city what applies.

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.

KENDALL 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. In Comfort and other unincorporated areas, only the state tax applies unless you're within Boerne's ETJ.

CITY OF BOERNE

- [ ] **Check the spacing rule**
  In a residential zone, a new rental can't be within 200 feet of another rental on the same street. In 2025 the city had a waiting list.
- [ ] **Register and pass the inspection**
  Register with the city, pay $200, show proof of $500,000 in liability insurance, and (inside city limits) pass a $100 safety inspection by city staff or a licensed inspector.
- [ ] **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. Boerne's 7% hotel tax isn't on Airbnb's collection list; ask the city how to register and file it yourself.

Fees

$200 every two years, plus a $100 inspection

Registration (two years)	**$200**
Renewal (two years)	**$200**
Safety inspection (city limits)	**$100**

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: Hotel Occupancy Tax. https://comptroller.texas.gov/taxes/hotel/

The Boerne Star: Council finalizes rules to regulate STRs (June 22, 2025)-
. https://www.boernestar.com/article/5825,council-finalizes-rules-to-regulate-strs

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