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Jefferson vacation rental checklist

Marion County, Texas | Rules checked November 8, 2026

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Jefferson has no short-term rental permit we could find, but every Airbnb, VRBO and B&B in city limits owes the city's 7% hotel tax, filed through Avenu Insights. Airbnb doesn't collect it. Tell the tourism office once you're registered.

> We found no zoning or permit rules for short-term rentals in Jefferson in November 2026. Ask City Hall before you list, especially in the historic district.

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.

MARION 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.

CITY OF JEFFERSON, TEXAS

- [ ] **Get a Texas tax ID**
  Register with the Texas Comptroller for a hotel tax ID, even if Airbnb pays the state tax for its bookings.
- [ ] **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. Register with Avenu Insights to file Jefferson's 7% city hotel tax; it applies to Airbnb and VRBO stays, and Airbnb doesn't collect it.
  Jefferson lodging owners: https://visitjeffersontexas.com/lodging-owners
- [ ] **Tell the tourism office**
  Once you're registered, let the Tourism Department know. It lists your rental on the city's tourism site and signs you up with the Texas Hotel & Lodging Association at no cost.

Who to contact

Jefferson Tourism Department: 903-665-3733
Tourism email: tourism@cityhallofjefferson.com
Avenu Insights registration help: 800-556-7274

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

City of Jefferson Tourism Department: Lodging Owners. https://visitjeffersontexas.com/lodging-owners