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Midland vacation rental checklist

Midland County, Texas | Rules checked November 8, 2026

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Midland has no short-term rental permit, but since February 2022 it taxes short-term rentals at 7%, filed quarterly through the city's Host Compliance portal. Airbnb doesn't collect the city tax. Midland County also reports a 1% hotel tax.

> The city's page doesn't mention zoning or safety rules for short-term rentals. Ask Planning whether zoning allows one at your address.

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.

MIDLAND 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. Midland County reports a 1% county hotel tax. It isn't on Airbnb's collection list; ask the county where it applies and how to file it.

CITY OF MIDLAND

- [ ] **Register in the city portal**
  Midland uses Granicus Host Compliance to find rentals and take payments. Register your rental there before your first payment.
  Midland STR registration: https://secure.hostcompliance.com/midland-tx/permit-registration/welcome
- [ ] **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. Midland's 7% short-term rental tax isn't on Airbnb's collection list. Pay it quarterly by the last day of the month after each quarter, online or by mail to P.O. Box 1152, Midland, TX 79702.

Who to contact

City of Midland: 432-685-7100
Midland Treasury: 432-685-7924

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 (data.texas.gov): Local Hotel Occupancy Tax Reporting 2025. https://data.texas.gov/d/er34-v24h

City of Midland Finance Department: Short Term Rental. https://golf.midlandtexas.gov/1029/Short-Term-Rental

City of Midland Treasury Division: Short Term Rental Tax Form (30 days or less)-
. https://midlandtexas.gov/DocumentCenter/View/11013/Short-Term-Rental-Tax-Form