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Unincorporated Polk County vacation rental checklist

Polk County, Texas | Rules checked November 8, 2026

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Outside city limits in Polk County there's no rental permit, but stays owe the 6% state tax plus Polk County's 7% hotel tax. Airbnb doesn't collect the county tax, so you file it every quarter with the County Treasurer.

> The county's tax orders date from 1989 and 1999; ask the County Treasurer for the current reporting form.

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.

POLK 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.

UNINCORPORATED POLK COUNTY, TEXAS

- [ ] **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. Polk County's 7% hotel tax applies outside cities that levy their own. Report and pay it to the Polk County Treasurer by the last day of the month after each calendar quarter (April 30, July 31, October 31, January 31). Late payments draw 5% to 10% penalties plus interest.
- [ ] **Read your POA rules**
  Many Lake Livingston subdivisions have deed restrictions or property owners' association rules on rentals. Check yours before you list.

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

Polk County Commissioners Court: Hotel occupancy tax orders (1989, 1999)-
. https://newtools.cira.state.tx.us/upload/page/3608/Order%20and%20CC%20Meetings.pdf