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Amarillo vacation rental checklist

Potter County, Texas | Rules checked November 8, 2026

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Amarillo doesn't license short-term rentals, but it taxes them: register with the city each year and file 7% city plus 2% venue district hotel tax monthly through Localgov. Airbnb doesn't collect the local taxes.

> Part of Amarillo is in Randall County; the same city rules apply there.

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.

POTTER 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.

CITY OF AMARILLO

- [ ] **Register with the city**
  Register your rental with Amarillo's Finance Department each year by January 1. There's no fee.
  Amarillo hotel/motel taxes: https://amarillo.gov/finance/hotel-motel-taxes
- [ ] **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. Amarillo charges 7% plus 2% for the Amarillo-Potter Events Venue District. Airbnb doesn't collect them: set up a Localgov account and file monthly by the 10th, with a zero return when you have no rentals. Late returns add 5% to 10% plus 1% a month interest.

Fees

No registration fee

Annual hotel tax registration	**$0**

Who to contact

Amarillo Finance: 806-378-6202
Finance email: finance@amarillo.gov
Localgov (filing help): 877-842-3037

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 Amarillo Finance: Hotel/Motel Taxes. https://amarillo.gov/finance/hotel-motel-taxes

Texas Scorecard: Amarillo City Council votes to expand hotel occupancy tax collection-
. https://texasscorecard.com/local/amarillo-city-council-votes-to-expand-hotel-occupancy-tax-collection