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Marfa vacation rental checklist

Presidio County, Texas | Rules checked November 8, 2026

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Marfa requires every short-term rental to register for a city permit: $500 a year plus $100 for each additional unit, with a self-reported safety checklist. Stays owe 6% state plus 7% city hotel tax, which Airbnb doesn't collect; file quarterly with the city.

When the ordinance took effect in January 2023, the Big Bend Sentinel reported that it also covers the city's half-mile extraterritorial jurisdiction and that noncompliance can bring a $2,000 fine. The city's page now says permits are required inside city limits; ask the city if you're just outside.

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.

PRESIDIO 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 MARFA

- [ ] **Register and get the permit**
  Fill out the city's registration packet and turn it in at City Hall with the $500 fee ($100 more for each additional unit). The permit renews every year.
  Marfa HOT and STR page: https://www.cityofmarfa.com/administration/page/city-hot-tax-payments

- [ ] **Complete the safety checklist**
  You self-certify working safety features such as smoke detectors. The city also requires a separate utility meter and commercial trash service.

- [ ] **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. Marfa's 7% hotel tax applies to the nightly rate plus cleaning and pet fees. Airbnb doesn't collect it: mail the quarterly report and a check to City of Marfa – HOT, P.O. Box 787, by the 20th after each quarter. Pay on time to keep 1%; late payments add 5%.

Fees

$500 a year, plus $100 per extra unit

Short-term rental permit (annual) Includes a $175 Texas Hotel & Lodging Association membership, per the Big Bend Sentinel.	**$500**
Each additional rentable unit	**$100**

Inspection checklist

- ☐ **Smoke detectors and other safety features.** Self-reported on the city checklist.

Who to contact

Marfa HOT and STR: HOT-STR@cityofmarfa.com

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 Marfa: City HOT Tax Payments. https://www.cityofmarfa.com/administration/page/city-hot-tax-payments

Big Bend Sentinel: City of Marfa's short-term rental regulations to be enforced in 2023 (January 4, 2023)-
. https://bigbendsentinel.com/2023/01/04/city-of-marfas-short-term-rental-regulations-to-be-enforced-in-2023/