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Tyler vacation rental checklist

Smith County, Texas | Rules checked November 8, 2026

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We found no short-term rental permit in Tyler. Stays owe the 6% state tax and Tyler's 7% city hotel tax, which Airbnb doesn't collect; pay it through the city's online short-term rental tax portal.

> Tyler's 7% rate appears in the Comptroller's 2025 data under the name Tyler (listed as a county row). We found no rental ordinance in November 2026; confirm with the city.

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.

SMITH 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 TYLER, 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. Tyler's 7% city hotel tax isn't collected by Airbnb. Register and pay it through the city's short-term rental tax portal (tylertx.hdlgov.com).
  Tyler tax info: https://cityoftyler.org/government/departments/finance-department/tax-info

- [ ] **Ask about zoning and deed restrictions**
  Ask the City of Tyler whether zoning allows a short-term rental at your address. Check your deed restrictions and HOA rules too.

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 Tyler Finance Department: Tax Info. https://cityoftyler.org/government/departments/finance-department/tax-info

Texas Comptroller of Public Accounts (data.texas.gov): Local Hotel Occupancy Tax Reporting 2025. https://data.texas.gov/d/er34-v24h