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San Angelo vacation rental checklist

Tom Green County, Texas | Rules checked November 8, 2026

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San Angelo requires a conditional use approval from the Planning Commission and a certificate of occupancy for every short-term rental, renewed every two years after the first. Rentals must be 500 feet apart, with two paved parking spaces and up to two adults per bedroom. The application needs a measured floor plan and a parking plan. Stays owe 6% state plus 7% city hotel tax.

> The handout gives no fee amounts; ask Planning for the conditional use and permit fees.

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.

TOM GREEN 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 SAN ANGELO

- [ ] **Check spacing and parking**
  No other short-term rental can be within 500 feet, and you need two paved 9-by-18-foot parking spaces entirely on the property.
- [ ] **Get conditional use approval**
  Apply to the Planning Commission for a conditional use. A denial can be appealed to the City Council.
- [ ] **Draw the floor plan and parking plan**
  Show clear measurements and a label for every room, door swing directions, smoke detectors, carbon monoxide detectors (if there's gas, propane, or an attached garage), and fire extinguishers, plus a plan of the two parking spaces.
- [ ] **Get the change-of-occupancy permit and pass inspections**
  Apply for a building permit for change of occupancy with your plans. After inspections pass, the city issues a certificate of occupancy. Reapply one year after opening, then every two years.
- [ ] **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. San Angelo's 7% hotel tax isn't on Airbnb's collection list; register with the city and file it yourself.

Inspection checklist

- ☐ **Smoke detectors.** In and outside each sleeping room, interconnected.
- ☐ **Carbon monoxide detectors.** Where there's natural gas, propane, or an attached garage.
- ☐ **Fire extinguishers.** Shown on the floor plan.
- ☐ **Building inspections.** Before the certificate of occupancy.

Who to contact

San Angelo Planning and Permits: 325-657-4210
Planning email: Planning@cosatx.us
Permits email: SAPermits@cosatx.us
Fire Prevention: 325-657-4358

San Angelo asks for drawings with your application.
Make the site sketch, floor plans, and evacuation maps to scale from your measurements at FireEscapePlan.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 San Angelo Planning and Development Services: Short Term Rental Handout-
. https://cosatx.us/home/showpublisheddocument/36963/638259766964770000

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