

May 8, 2020

Re: Temporary Deferral of Hotel Occupancy Taxes and Tourism Public Improvements District Assessments

Dear Valued Hotelier:

On May 5, 2020, the City Council approved an Ordinance providing hotels with the option to defer remittance of Hotel Occupancy Taxes (HOT) and Tourism Public Improvements District (TPID) Assessments. The charts below illustrate the terms of the deferral.

As a condition to receiving the deferral, hoteliers are required to report their gross and net room revenue (gross room revenue subject to HOT less allowable exemptions) during the deferral periods so the City can record a receivable to track the deferred amounts in its financials.

The reporting process is as follows:

- All hotels will be required to complete and submit the attached Hotel Occupancy Tax Report
 - Please include all pertinent hotel information such as hotel name, hotel address, reporting month, etc. where indicated on the form.
 - Hoteliers must complete the information section at the top of the report as well as sections A, B, and C.
- All Hotel Occupancy Tax Reports, including zero filings, must be submitted on or before the 25th day of the month following the reporting period.
- Completed forms must be submitted electronically to the City at:
HOTreporting@fortworthtexas.gov
 - Please note, this dedicated reporting email address has been set up exclusively for report submission.
- Upon processing, the Revenue Office will send an invoice with a due date of September 1st for the reporting periods subject to the deferral.
- For payment processing, please submit your payment and invoice remittance stubs to the following address:
City of Fort Worth
PO Box 99005
Fort Worth, TX 76199-0005

Note: Normal reporting and payment processing will resume with the August 2020 reporting period due in September 2020.

Hotel Occupancy Tax (HOT)				
Tax Cycle	Principle Amount (Original Due Date)	Principle Amount (Deferred Due Date)	Penalties, Interest, and Fees (Accrual Date)	Penalties, Interest, and Fees (Deferred Due Date)*
February	March 1	Deferred to Sept 1	March 26	Deferred to Sept. 1 – Amounts that have accrued from delinquency date to May 4, 2020
March	April 1	Deferred to Sept 1	April 26	Deferred to Sept. 1 – Amounts that have accrued from delinquency date to May 4, 2020
April	May 1	Deferred to Sept 1	May 26	Deferred to Sept 1
May	June 1	Deferred to Sept 1	June 26	Deferred to Sept 1
June	July 1	Deferred to Sept 1	July 26	Deferred to Sept 1
July	August 1	Deferred to Sept 1	August 26	Deferred to Sept 1
August	September 1	No Deferral	September 26	No Deferral
September	October 1	No Deferral	October 26	No Deferral

*For any unpaid principal amounts attributable to and owed for the months of February – July of 2020, fees, penalties, and interest will resume September 1, 2020

Tourism PID Assessments				
Tax Cycle	Principle Amount (Original Due Date)	Principle Amount (Deferred Due Date)	Penalties, Interest, and Fees (Accrual Date)	Penalties, Interest, and Fees (Deferred Due Date)*
February	March 1	Deferred to Sept 1	March 26	Not imposed so long as paid by Sept. 1
March	April 1	Deferred to Sept 1	April 26	Not imposed so long as paid by Sept. 1
April	May 1	Deferred to Sept 1	May 26	Deferred to Sept 1
May	June 1	Deferred to Sept 1	June 26	Deferred to Sept 1
June	July 1	Deferred to Sept 1	July 26	Deferred to Sept 1
July	August 1	Deferred to Sept 1	August 26	Deferred to Sept 1
August	September 1	No Deferral	September 26	No Deferral
September	October 1	No Deferral	October 26	No Deferral

*For any unpaid principal amounts attributable to and owed for the months of February – July of 2020, fees, penalties, and interest will resume September 1, 2020

For questions relating to the HOT and TPID deferral, please contact the Revenue Office at 817-392-6665, Option 4, or by email at treasuryrevenue@fortworthtexas.gov.