

# LOCAL TAX INFORMATION

## Sales & Use Tax

The sales tax rate in the City of Alvin is 8.25% of taxable goods or services sold or delivered within the boundaries of the City. The tax is collected by businesses making the sale and is remitted to the State Comptroller of Public Accounts. Of the 8.25% tax rate, the State of Texas retains 6.25% and distributes 1.5% to the City of Alvin and .5% to Brazoria County.

1.00% is allocated to the Sales Tax Fund for all equipment and materials used to construct and maintain streets, drainage and sidewalks; employee, consultant and contractor cost incurred to construct and maintain City streets and drainage; facilities, storage, office costs, and improvements used by Street and Drainage personnel; and any administrative costs to manage and support the Street and Drainage operation. On April 18, 1968, the city council approved amending the City's charter to use local sales and use tax revenue only for street-related improvements.

0.50% is allocated to the General Fund and used for the City's general operating purposes. Voters approved adding this additional ½ cent to the sales tax in 1992 to reduce property taxes.

0.50% is imposed by Brazoria County.

6.25% is retained by the State Comptroller of Public Accounts.

8.25% Total Sales Tax Rate

## Property Tax

The City's property tax is levied each October 1 on the certified assessed taxable value. Taxpayers have until January 31 of the following year to pay their tax bill before taxes become delinquent.

The City's current tax rate is \$0.7880 per \$100 of taxable value. The tax rate is adopted in two components as follows:

Debt Service Rate:	\$0.068876 per \$100 of taxable value
Operations & Maintenance:	\$0.719124 per \$100 of taxable value

For additional information regarding the City of Alvin's property taxes and exemptions, see [Property tax Information](#).

## **Hotel Occupancy Tax**

Every person owning, operating, managing, or controlling any hotel or collecting payment for occupancy in any hotel shall collect the Hotel Occupancy Tax from their guests for the City of Alvin.

A hotel is any building or buildings in which the public may obtain sleeping accommodations for a cost of \$2 or more each day for a consecutive duration of 30 days or less. This includes, without limitation, hotels, motels, tourist homes, vacation rentals by owner, houses or courts lodging houses, inns, rooming houses, bed and breakfasts, short-term vacation rentals or other buildings where rooms are furnished for consideration -- consideration means the cost of the room in a hotel, only if the room is ordinarily used for sleeping, and not including the cost of any food served or personal services rendered to the occupancy of such room not related to the cleaning and readying of such room for occupancy. It does not include hospitals, sanitariums or nursing homes.

The City of Alvin's Hotel Occupancy Tax rate is 7%. The city's tax is in addition to the 6% rate imposed by the State of Texas, which must be remitted separately to the State. For information on the State Hotel Occupancy Tax, please visit <https://comptroller.texas.gov/taxes/hotel/>

City of Alvin [Hotel Motel Tax Payment Remittance Form](#)