



Short-Term Rental Updates

Changes for San Antonio



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Today's Speakers



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Account Executive
Avenu Insights & Analytics



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Client Success Manager
Avenu Insights & Analytics

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Today's Speakers



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Project Manager
Avenu Insights & Analytics



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VP Tax & License Administration
Avenu Insights & Analytics

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Avenu serves your entire community

- More than 40 years serving state & local governments nationwide in North America
- More than 3,500 state and local customers nationally across 50 states
- 850 + employees across the U.S.
- Scalable & Flexible implementation of more than 400 Tax Administration systems
- Avenu is the leading provider of integrated **revenue administration**, managed services and **revenue enhancement / recovery solutions** to local governments across the United States




● Avenu Office Locations ● Avenu Customer Locations

Local governments are experiencing significant long-term fiscal and operational pressures driven by aging populations, ever-increasing demand for public services, pension liabilities and antiquated IT systems



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AGENDA

- 1** **Why are my requirements changing?**
 - *Let's briefly discuss the "WHY"*
- 2** **How does this apply to me?**
 - *Let's discuss who this change applies to, and which operators will be affected.*
- 3** **What does the form look like?**
 - *We will walk you through the changes to the form.*
- 4** **FAQ's**
- 5** **Questions from chat**

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Let's Discuss the "WHY"

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INSIGHTS & ANALYTICS

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WHY?

- AirBnB and HomeAway/VRBO collect city taxes for some of you.
- Those taxes are remitted to the city with no detail, and properties do not get specific credit for taxes paid.
- **None** of the platforms collect county tax.
- Maintaining accurate filing histories by property is critical in ensuring compliance, avoiding audit, and to give accurate tax clearances during sales of properties.
- Reconciliation of AirBnB and HomeAway/VRBO data.
- Ensuring an equitable playing field for lodging industry

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How Does This Apply to Me?

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Who is affected?

IF YOUR	IN JANUARY	IN FEBRUARY	IN MARCH
Platform Remits State HOT	Report & Pay December City & County HOT through Avenu	Report & Pay January City & County HOT through Avenu	1. <u>Report</u> February City & County HOT through Avenu** This means you have to file the full amount and list deductions for the account(s) the platform(s) paid to the City, and 2. <u>Pay</u> County HOT through Avenu
Platform Does NOT Remit State HOT	Report & Pay December City & County HOT through Avenu	Report & Pay January City & County HOT through Avenu	Report & Pay February City & County HOT through Avenu

****Platform will Pay City HOT directly to City****

If your property is listed on multiple platforms, bookings on other sites are still subject to tax and you are responsible for filing those. Deductions are **ONLY** valid for above mentioned platforms

Demo of the Form



Home Create Return My Returns Account Center Lookup Support FAQ

Welcome to SalesTaxOnline STR Quick Guide

Returns

- File a New Return
- Import Returns

Application & Renewals

- Apply for Account Number
- Renew a License
- Renew a Clearance/Exemption Certificate

My Account

- Account Information
- Account History
- Account Numbers
- Payment Accounts

Short Term Rentals

- My Short Term Rentals
- Register a new Short Term Rental
- Add an Existing Property

Notices

Note: Avenu does not administer permits for San Antonio

Click FILE A NEW RETURN to begin.

No changes on this screen

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Home Create Return My Returns Account Center Lookup Support FAQ

SELECTION (New Return) → PREPARE (Enter Data) → PAYMENT (Process Payment) → FILE (Return/Remittance) → CONFIRMATION (Print Return)

Create Return

Select the filing period, return, and location you would like to file for. Click the Next button to continue to the electronic return.

1. Select State: Texas

2. Select Filing Period: February 2025

3. Select Return: San Antonio - Short Term Rental
Don't see your return listed? Click here to add the return.

4. Select Location: Home Sweet Rental

Does your company have multiple locations? Click here to add another location.

CANCEL NEXT

1. Choose Texas
2. Choose the filing period. The first period to be affected by this change is February 2025.
3. Select the Short Term Rental return.
4. Select your STR property/location.
Then click NEXT.

No changes on this screen

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Airbnb and HomeAway/VRBO are legally required to collect and remit San Antonio HOT. No other platforms are required to collect and remit City HOT at this time.

Property Owners are required to file the HOT return monthly to

- Report Total Net Taxable Receipts for each property, including rentals via Airbnb and HomeAway/VRBO.
- Pay Bexar County HOT.
- Pay City HOT on any rentals NOT booked via these 2 platforms.
- Retain rental records and supporting documents for at least 4 years.

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SELECTION
New Return

PREPARE
Enter Data

PAYMENT
Process Payment

FILE
Return/Remittance

CONFIRMATION
Print Return

San Antonio Short Term Rental (Home Sweet Rental)

Filing Period: Feb 2025 File Date: 3/01/2025

Return will **not** be filed and payment will not be processed until the **FILE DATE** specified above.

Filing Type Single Filer Bulk Filer
 Located in Bexar County and Inside the City of San Antonio Outside the City of San Antonio

A. Total Net Taxable Receipts

B. Deduction for receipts paid via Airbnb

C. Deduction for receipts paid via Homeaway

San Antonio **Bexar County**

Taxable Receipts	=A-B-C	\$0.00	=A	\$0.00
Tax		\$0.00		\$0.00
Penalty		\$0.00		\$0.00
Interest		\$0.00		\$0.00
Total		\$0.00		\$0.00

Total Due

I acknowledge that the City of San Antonio and Bexar County require books and records to be available for inspection to ensure that HOT is accurately reported and exemptions are appropriate, and I agree to retain records for not less than 4 (four) years.

CANCEL
SAVE & CONTINUE LATER
NEXT

Click NEXT to proceed to the next screen.

WHAT HAS CHANGED:
Deductions have been added to the San Antonio STR return to allow accurate reporting and payment for San Antonio HOT and Bexar County HOT.

Deductions do NOT apply to Bexar County. These platforms are NOT collecting or remitting County tax.

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You will

- Enter Total Net Taxable Receipts for the property, including rentals via Airbnb and HomeAway/VRBO.
- Enter receipts collected via Airbnb.
- Enter receipts collected via HomeAway/VRBO.

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A. Total Net Taxable Receipts

B. Deduction for receipts paid via Airbnb

C. Deduction for receipts paid via Homeaway

San Antonio **Bexar County**

Taxable Receipts	=A-B-C	2 \$10,000.00	=A	1 \$10,000.00
Tax		3 \$900.00		1 \$175.00
Penalty		4 \$0.00		\$0.00
Interest		\$0.00		\$0.00
Total		\$900.00	+	\$175.00
Total Due		5 \$1,075.00		

I acknowledge that the City of San Antonio and Bexar County require books and records to be available for inspection to ensure that HOT is accurately reported and exemptions are appropriate, and I agree to retain records for not less than 4 (four) years.

CANCEL
SAVE & CONTINUE LATER
NEXT

Click NEXT to proceed to the next screen.

The **online filing form** will automatically

- Calculate tax on the Total Net Taxable Receipts for Bexar County.
- Subtract the platform deductions to calculate City taxable receipts.
- Calculate tax owed to San Antonio based on taxable receipts.
- Apply penalty and interest, if applicable.
- Calculate the Total Due (Total Due to San Antonio + Total Due to Bexar County).

No Deductions NEITHER Platform

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You will

A. Enter Total Net Taxable Receipts for the property, including rentals via Airbnb and HomeAway/VRBO.

B. Enter receipts collected via Airbnb.

C. Enter receipts collected via HomeAway/VRBO.

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A. Total Net Taxable Receipts

B. Deduction for receipts paid via Airbnb

C. Deduction for receipts paid via Homeaway

	San Antonio		Bexar County
Taxable Receipts	=A-B-C 2	\$6,000.00	=A 1
Tax	3	\$540.00	1
Penalty	4	\$0.00	\$0.00
Interest		\$0.00	\$0.00
Total		\$540.00	+
			\$175.00
Total Due	5	\$715.00	


I acknowledge that the City of San Antonio and Bexar County require books and records to be available for inspection to ensure that HOT is accurately reported and exemptions are appropriate, and I agree to retain records for not less than 4 (four) years.

CANCEL
SAVE & CONTINUE LATER
NEXT

Click NEXT to proceed to the next screen.

The **online filing form** will automatically

1. Calculate tax on the Total Net Taxable Receipts for Bexar County.
2. Subtract the platform deductions to calculate City taxable receipts.
3. Calculate tax owed to San Antonio based on taxable receipts.
4. Apply penalty and interest, if applicable.
5. Calculate the Total Due (Total Due to San Antonio + Total Due to Bexar County).



Single Platform

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You will

A. Enter Total Net Taxable Receipts for the property, including rentals via Airbnb and HomeAway/VRBO.

B. Enter receipts collected via Airbnb.

C. Enter receipts collected via HomeAway/VRBO.

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	San Antonio		Bexar County
Taxable Receipts	=A-B-C 2	\$0.00	=A 1
Tax	3	\$0.00	1
Penalty	4	\$0.00	\$0.00
Interest		\$0.00	\$0.00
Total		0.00	+
			\$175.00
Total Due	5	\$175.00	


I acknowledge that the City of San Antonio and Bexar County require books and records to be available for inspection to ensure that HOT is accurately reported and exemptions are appropriate, and I agree to retain records for not less than 4 (four) years.

CANCEL
SAVE & CONTINUE LATER
NEXT

Click NEXT to proceed to the next screen.

The **online filing form** will automatically

1. Calculate tax on the Total Net Taxable Receipts for Bexar County.
2. Subtract the platform deductions to calculate City taxable receipts.
3. Calculate tax owed to San Antonio based on taxable receipts.
4. Apply penalty and interest, if applicable.
5. Calculate the Total Due (Total Due to San Antonio + Total Due to Bexar County).



Both Platforms ONLY

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San Antonio Short Term Rental (Home Sweet Rental)

Filing Period: Feb 2025 File Date: 3/01/2025

Return will **not** be filed and payment will not be processed until the **FILE DATE** specified above.

Filing Type: Single Filer Bulk Filer
 Located in Bexar County and: Inside the City of San Antonio Outside the City of San Antonio

A. Total Net Taxable Receipts: \$10,000.00
 B. Deduction for receipts paid via Airbnb: \$4,000.00
 C. Deduction for receipts paid via Homeaway: \$1,500.00

	San Antonio		Bexar County
Taxable Receipts	=A-B-C 2 \$4,500.00	=A	\$10,000.00
Tax	3 \$405.00	1	\$175.00
Penalty	4 \$0.00		\$0.00
Interest	\$0.00		\$0.00
Total	\$405.00	+	\$175.00
Total Due	5 \$580.00		

I acknowledge that the City of San Antonio and Bexar County require books and records to be available for inspection to ensure that HOT is accurately reported and exemptions are appropriate, and I agree to retain records for not less than 4 (four) years.

CANCEL SAVE & CONTINUE LATER NEXT Click NEXT to proceed to the next screen.

You will

A. Enter Total Net Taxable Receipts for the property, including rentals via Airbnb and HomeAway/VRBO.

B. Enter receipts collected via Airbnb.

C. Enter receipts collected via HomeAway/VRBO.

The online filing form will automatically

1. Calculate tax on the Total Net Taxable Receipts for Bexar County.
2. Subtract the platform deductions to calculate City taxable receipts.
3. Calculate tax owed to San Antonio based on taxable receipts.
4. Apply penalty and interest, if applicable.
5. Calculate the Total Due (Total Due to San Antonio + Total Due to Bexar County).

Mixed Platforms

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A. Total Net Taxable Receipts: \$10,000.00
 B. Deduction for receipts paid via Airbnb: \$4,000.00
 C. Deduction for receipts paid via Homeaway: \$1,500.00

	San Antonio		Bexar County
Taxable Receipts	=A-B-C \$4,500.00	=A	\$10,000.00
Tax	\$405.00		\$175.00
Penalty	\$0.00		\$0.00
Interest	\$0.00		\$0.00
Total	\$405.00	+	\$175.00
Total Due	\$580.00		

I acknowledge that the City of San Antonio and Bexar County require books and records to be available for inspection to ensure that HOT is accurately reported and exemptions are appropriate, and I agree to retain records for not less than 4 (four) years.

CANCEL SAVE & CONTINUE LATER NEXT Click NEXT to proceed to the next screen.

To complete the return, check the box to acknowledge record retention requirements.

Then click NEXT to go into the payment process.

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FAQ's



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Big Take-aways:

- Platforms that collect TX state tax will now also collect San Antonio city tax effective with February taxes due in March 2025. Deductions DO NOT apply to prior periods.
- Platforms **do not** collect/remit county tax – you will still need to report and pay county tax on all short-term rentals monthly. County tax is included in the total at the bottom of the form.
- We are giving you two deduction fields to account for taxes paid through these two platforms – Airbnb and HomeAway/VRBO.
- Not all platforms are collecting city taxes – please don't assume, verify! If you are using custom tax features, please check with your platform to ensure taxes are collected and remitted properly.
- Tax on any rentals on other platforms must be reported and paid by property owners.
- **Changes to portal will be launched March 10. You cannot file February taxes until March 10.** You can still file prior periods, but prior periods DO NOT include deductions.

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Additional Questions:

- **How do we pay Texas State tax?** Avenu does NOT administer Texas State taxes.
- **How do we handle other exemptions?** If you have exemptions such as rentals to government employees, report Total Net Taxable Receipts on Line A. Remember to keep records to account for allowed exemptions.
- **How do we get the total receipts from the platform?** Check with your platform to locate “Pay-out” reports that show total rentals and State and local taxes paid per property.
- **Do we have to pay tax on the platform fees?** No, service fees retained by the platform are not taxable for Property Owners and should not be reported as HOT receipts.
- **When do Lines B and C not total to Line A?** Lines B and C cannot exceed Line A. If ALL rentals are paid thru Airbnb and/or HomeAway/VRBO, then B and C should total to match Line A. If you have rentals through other platforms, Line B + Line C will NOT match Line A, and you will owe city tax on the remainder. The form calculates this for you automatically.
- **How are long-term rentals reported?** Long-term rentals (single rental booked for 30d or more) are not taxable for HOT. Do not include these in your Total Net Taxable Receipts for HOT. You must still file a zero return for that property each month when the long-term rental/lease covers the whole month.

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Examples of Airbnb and VRBO tax calculations displayed to the renter



Price details

\$98.00 x 1 night	\$98.00
Cleaning fee	\$99.00
Airbnb service fee Not Taxable	\$27.81
Taxes	\$29.55
<hr/>	
Total (USD)	\$254.36

Room	\$98.00
Cleaning	\$99.00
Taxable	\$197.00
City 9%	\$17.73
State 6%	\$11.82
Total	\$29.55
County 1.75%	\$3.45



Price details

\$160.00 x 1 night	\$160.00
Cleaning Fee	\$85.00
Service Fee Not Taxable	\$25.00
Tax ^	\$36.75

State - Texas

Accommodations Tax	\$14.70
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City - San Antonio

Accommodations Tax	\$22.05
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Room	\$160.00
Cleaning	\$85.00
Taxable	\$245.00
City 9%	\$22.05
State 6%	\$14.70
County 1.75%	\$4.29

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Thank you for your time today.

For additional questions, please contact Avenu Support!

Toll Free 1-888-885-SATX

Online <https://avenuinsights.service-now.com/csp>



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