# Fort Bend County, TX
# Hotel Occupancy Tax
# Implementation Frequently Asked Questions

Avenu Insights & Analytics
On behalf of Fort Bend County, TX
Attn: Hotel Occupancy Tax
PO Box 830725
Birmingham, AL 35283-0725

**Taxpayer Support:**
(866) 240-3665
https://avenuinsights.service-now.com/csp.

### When is the tax due?

County taxes are due monthly by the 15th day of the month for the preceding month's taxable room receipts.

### When should I begin remitting to Avenu?

Hotels will begin filing their Hotel Occupancy Tax returns and remitting tax payments to Avenu on behalf of Fort Bend County beginning with tax period May 2025 (Taxes due on or before June 15th.)

**ONLINE FILING – COMING SOON!**

### What is the penalty and interest for failure to file and pay?

Pursuant to Section 352.004, a penalty of 5% will be assessed on the first day late.
An additional 5% penalty will be assessed on the 31st day after the due date.
Interest accrues at a rate of 10% per year if payment is not received 60 days from the due date.

### What is the tax rate?

Hotels inside municipal city limits within Fort Bend County = County Rate 2%
Hotels outside municipal city limits but within Fort Bend County = County Rate 7%
Please note, the County rate is in addition to any City or State tax rate collected. Avenu will be collecting the County portion of the taxes.

### How do I file now for past periods?

Online filing will be available, but a downloadable form will also be made available for remittances.
You should expect to receive additional information from Avenu within the next several weeks.
Taxes should be reported under the filing period for which they were collected. Failure to report and remit by June 15th will result in penalties and interest.

### What if I have not been collecting tax since the October 1st effective date?

On March 11, 2025, the Fort Bend County Commissioners Court approved the below regarding the Fort Bend County Order imposing the Hotel Occupancy Tax.

The following will be waived for the period beginning October 1, 2024, through April 30, 2025:

1. Any taxes that would have otherwise been required to be collected by hotels pursuant to the Order but were not collected; and
2. Any penalties and remedies described in the Order for non-compliance.
   These waivers will cease, and the Order shall be fully enforced for all bookings and stays beginning May 1, 2025.

All hotels will be expected to start collecting the tax effective May 1, 2025.
Hotels that have been previously collecting the tax or who are currently collecting the tax should remit it prior to June 15th.
Failure to report and remit by June 15th will result in penalties and interest.