

REQUEST FOR FUNDING APPLICATION: HOTEL OCCUPANCY TAX REVENUE

The Department of Arts, Culture, & Tourism is responsible for distributing and using the Hotel Occupancy Tax (HOT or HOT Tax) Revenue collected by and for the City of Uvalde. We understand the unique advantage events can be to promoting tourism and economic impact to our great Uvalde community.

Please complete the below application with accurate and complete information to the best of your ability.

For any questions, or to request a physical copy, please contact the Arts, Culture, & Tourism office at: 830.278.4184 or tourism@uvaldetx.gov.

PROCEDURES AND DEADLINES

Application Submission Deadline

The HOT funding application must be fully completed and submitted to the Department of Arts, Culture, & Tourism (DACT) no less than 30 days before the date of which requested funding will take place.

FUNDS EXCEEDING \$10,000:

Please note that any requests totaling over \$10k for a single use must be presented and approved by City Council.

To request to be added to a City Council Meeting Agenda for this purpose, please complete this application and email a copy to City Secretary, Sorayda Sanchez (ssanchez@uvaldetx.gov) and carbon copy, (cc) Director, Caitlin Visel (cvisel@uvaldetx.gov).

Notification to Applicants

Notification letters will be sent via email to applicants informing them of the decision within 30 days of when the application was submitted.

Such correspondence may also include requirements of additional requested materials due and deadlines for submission of same.

The decision of the DACT, and/or the City of Uvalde where applicable, both as to grant/deny funding and to the amount of funding, will be the final decision.

HOT Tax Applicable Use

Applicable HOT Tax use, as per the City of Uvalde Code of Ordinances: 3.20.060 A, can be viewed HERE, and states: The revenues from the hotel occupancy tax shall be used for any of the purposes enumerated in **Chapter 351 of the Texas Tax Code**, as it now exists or as may be hereafter amended.

Chapter 351 of the Texas Tax Code can be viewed HERE. (See Subchapter B, Use and Allocation of Revenue.)

More information regarding **applicable use of Hotel Occupancy Tax (HOT Tax) Revenue** can be found on pages 7-15 <u>HERE</u>, courtesy of the Texas Municipal League, and on the State Comptroller website, <u>HERE</u>.

Texas Tax Code Use Categories

The Texas Tax Code (Code) Sec 351.101 (5) defines a tourist as an individual who travels from the individual's residence to a different municipality, county, state or country for pleasure, education, or culture.

The (Code) states that **revenue derived from hotel occupancy tax may be used <u>only if both</u> <u>parts</u> of the following two-part test are met:**

- -Part One of the test requires that usage of HOT funds must **directly enhance and promote visitors and the convention and hotel industry** as permitted by Subsection (a) of the Code.
- -Part Two of the test requires that all expenditures must clearly fit into one of the statutorily provided categories listed below:

Categories

- **A: Convention center facilities or visitor information centers**: the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both;
- **B:** Registration of convention delegates: the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;
- **C: Advertising**, and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;
- **D: Promotion of the arts**: the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms;
- **E:** Historical restoration and preservation projects or activities: historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums: (a) at or in the immediate vicinity of convention center facilities or visitor information centers; or (b) located elsewhere in the municipality or its vicinity that would be frequented by tourists and convention delegates;
- **F: Signage**: Funding of signage directing the public to sights and attractions that are frequently visited by hotel guests. Must comply with all signage regulations.
- **G:** Transportation Systems for Tourists: Funding City or privately owned and operated transportation systems to transport tourists from hotels in and near the city to touristic attractions in or near the City. The law specifically prohibits the use of the local hotel tax to cover the costs for a transportation system that serves the general public.
- **H: Sporting Events**: expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity.

Maximum Funding Guidelines

-All funding requests should be for fifty percent (50%) or less of Applicant's total projected gross revenue from the event/activity/facility.

- -All advertising requests must be fifty percent 50% or less than the gross advertising expenditures.
- -Applicants must match at least a one-to-one of the total funds requested from the DACT and provide detailed support for all advertising expenditures so that the equal to or more than one-to-one match can be verified by the DACT.

Post Funding Agreement

As designated by the State of Texas, HOT tax use must be documented.

By completing this application, if funds are approved and distributed for your use, <u>you agree</u> to complete the Post-Funding Compliance Analysis Report no more than 60 days after the <u>last day of the event</u>.

 Date	
Applicant Signature	Applicant Name (please print)
I HAVE READ AND UNDERSTAND THE REQUEST MEETS THE HOT TAX APPLIC	PROCEDURES AND DEADLINES AND CONFIRM THAT MY CABLE USE AS DESCRIBED ABOVE.
□ Yes □ No	
ACKNOWLEDGE I AGREE TO SUBMIT THE POST FUNDING COMPLIANCE ANALYSIS REPORT	

APPLICANT INFORMATION

Organization Organization Name*(required): Tax Identification Number: _____ Entity's Creation Year*(required): _____ Has this organization applied for HOT Tax use before? Yes No **Contact Information** Phone*(required): Email*(required): Physical Address*(required): Website For Event, or Sponsoring Entity*(required): ______ Social Media Accounts for Event: **Authorized Representative Contact Information Authorized Representative 1** Name*(required): Cell Phone*(required): Email*(required): **General Information** For-Profit or Non-Profit Status For-Profit Non-Profit, 501c Non-Profit, 501c(2): Title Holding Trust Corporation Non-Profit, 501c(3): Charitable Non-Profit Non-Profit, 501c(4): Community Welfare Organization

Non-Profit, 501c(19): Veterans Organization

Non-Profit, 501c(6): Civic League Organization

Organization Mission Statement/Purpose Summary:

Use Information
Name of Event or Project*(required):
Event or Project Start Date*(required):
Event or Project Website:
Event or Project Description*(required) Include background information if held previously:
Use Category*(required)
CHOOSE ONLY ONE. Primary purpose of funded use, as per categories listed in detail in section above.
A: Convention Center or Visitor Information Facilities
B: Registration of Convention Delegates
C: Advertising
D: Promotion of the Arts
E: Historical Restoration and Preservation Projects or Activities
F: Signage
G: Transportation Systems for Tourists

H: Sporting Events

AMOUNT OF HOT TAX REQUESTED FOR THIS PURPOSE:*(required)
Anticipated percentage of TOTAL COSTS to be covered by requested Hotel Occupancy Tax:*(required)
MUST BE LESS THAN 50% or a 1:1 Match Address of Convention Center or Visitor Information Facility:*(required)
List other organizations, government entities, and grants that have offered financial support to your project:

Please attach Event or Project Drafts/Renderings/Design Files, if any at this time.