

WEST COLUMBIA

Hotel Occupancy Tax Use And Funding Application Form

By ordinance, the City of West Columbia approved a local hotel occupancy tax with portions of the fund to be dedicated to the support of convention and tourism centers, promotional and tourist advertising of the City, promotion of the arts, historical preservation, and program support for events and activities that attract tourists to the City of West Columbia.

Criteria One – Every expenditure must directly enhance and promote tourism and the convention and hotel industry in West Columbia.

Criteria Two – Every expenditure must clearly fit into one of the nine statutorily provided categories for expenditures of local HOT revenues.

Chapter 351 of the Tax Code states that the use of HOT funds is limited to:

- **Registration of Convention Delegates:** the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants – Sec. 351.101(a)(2).
- **Advertising, Solicitations and Promotions that Directly Promote Tourism and the Hotel and Convention Industry (must spend a minimum of 7% of revenues):** advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity – Sec. 351.101(a)(3) & Sec.351.
- **Promotions of the Arts that Directly Promote tourism and the Hotel and Convention Industry (15% maximum of revenues):** that 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 picture, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms – Sec. 351.101(a)(4) & Sec. 351.103(c).
- **Historical Restoration and Preservation Activities that Directly Promote Tourism and the Hotel and Convention Industry:** historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums – Sec. 351.101(5).
- **Sporting Event Expenses that Substantially Increase Economic Activity at Hotels:** expenses including promotional 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 city or its vicinity – Sec. 351.101(6).
- **Signage:** signage directing the public to sights and attractions that are visited frequently by hotel guests in the municipality – Sec. 351.101(a)(8).
- **Transportation:** A municipality may use the revenue for a transportation system to transport tourists from hotels in and near the municipality to convention center in the municipality, other hotels in the municipality, and tourist attractions in or near the municipality -Sec. 351.110
- **Sporting Facilities Enhancements or Upgrades:** promotes tourism by the enhancement or upgrading of existing sports facilities or fields, including facilities or fields for baseball, softball, soccer and flag football if the municipality owns the facilities or fields – Sec.351.101(a)(7) & Sec. 351.1076.
- **Convention Centers and 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 that are owned by the municipality or other governmental entity or that are managed in whole or part by the municipality -Sec. 351.001(2) & Sec. 351.101(a)(1).

City Policy: The City of West Columbia accepts applications from groups and businesses whose program fits into one or more of the above categories. (**Note:** *Please submit either Event or Non-Event/Project form.*)

- All requests for funds should be submitted in writing accompanied by the official application by one of the following dates or following business day if deadline falls on Saturday or Sunday: January 25, April 25, July 25 or October 25.
- Applications are reviewed by the West Columbia Hotel/Motel Tax Advisory Board at the earliest possible regularly scheduled meeting. Applicants or Contact Person need to attend the meeting to answer any questions regarding the application.
- All advertising must utilize legitimate media sources that target audiences at least 75 miles outside of West Columbia.

Supplemental Information Required: Along with the application, please submit the following:

- Proposed Marketing Plan, Budget & Fee Schedule for Funded Event
- Schedule of Activities or Events Relating to the Funded Project
- Annual schedule of the organization's activities supporting tourism
- Complete audited financial statements from the most current year preceding the request

Eligibility and Priority for Hotel Tax Funds: Priority will be given to those events and entities based on their ability to generate overnight visitors to West Columbia and meet one of the nine criteria. Events must prove the potential to generate overnight visitors by:

- Historic information on the number of room nights used during previous years of the same events;
- Current information on the size of a room block that has been reserved at area hotels to accommodate anticipated overnight guests attending the event requesting hotel tax funds.
- Historical information on the number of guests at hotel or other lodging facilities that attended the funded event; and/or
- Examples of marketing of the programs and activities that is likely to generate or encourage overnight visitors to local lodging properties.

Use of Local Vendors: The West Columbia Hotel/Motel Tax Advisory Board encourages all event organizers to patronize West Columbia businesses for hotel accommodations, food, supplies, materials, printing, etc.

Use of Revenues from Event: A portion of the revenues from any event and/or project receiving any type of funding assistance from the HOT funds should be channeled back into the future costs of operating that same event or the continued operation of the project.

The City of West Columbia will approve the awarding of HOT funds based upon the recommendation of the City of West Columbia Hotel/Motel Occupancy Tax Advisory Board, appointed by the West Columbia City Council, on a quarterly basis to ensure the use of these funds meet the legal requirements.

Submit to: Kelli Kuban, City Secretary
512 E. Brazos Avenue/P.O. Box 487
West Columbia, TX 77486
979-345-3123 or 979-345-3178 (fax)
citysecretary@westcolumbiatx.org

West Columbia Hotel Occupancy Tax Funds Application

Name of Applicant/Organization: _____ Date: _____

Address: _____ City, State, Zip: _____

Contact Name: _____ Phone No. _____

Contact email address: _____

Web Site Address for Event or Sponsoring Entity: _____

Is your organization: Non-Profit _____ Private/For Profit _____

Tax ID#: _____ Entity's Creation Date: _____

Purpose of your organization: _____

Information required annually:

- Budget for this year and proposed for next year
- Financial statement for last year including all revenue sources such as grants & donations.
- Copies of the organization's Articles of Incorporation and By-laws.
- List of the names and titles of Board Members.

Has the organization received HOT funding in the last three years? _____ Yes _____ No

If Yes, what year(s) and for what purpose? _____

Enter amount requested under each category:

\$ _____ Registration of Convention Delegates

\$ _____ Advertising, Solicitations, Promotional programs to attract tourist and convention delegates

\$ _____ Promotion of the Arts that directly Enhance Tourism and the Hotel & Convention Industry

\$ _____ Historical restoration and preservation projects or activities or advertising and conducting solicitation and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums.

\$ _____ Sporting Event Expenses that Substantially Increase Economic Activity at Hotels.

\$ _____ Signage

\$ _____ Transportation (Municipalities only)

\$ _____ Convention Center or Visitor Information Center (Municipalities only)

\$ _____ Sporting Facility Enhancements or Upgrades. (Municipalities only)

\$ _____ **TOTAL AMOUNT REQUESTED**

Assurances to West Columbia Hotel Tax Advisory Board

If money is awarded, the applicant gives assurances that:

1. The activities and services for which financial assistance is sought will be administered by or under the supervision of the applying organization.
2. Any funds received as a result of this application will be used solely for the event or project described.
3. The officials signing the application form and subsequent documentation have been authorized by the applying organization to submit this application.
4. The applicant hereby agrees to indemnify the City of West Columbia from any liability rising out of the disbursement and use of HOT funds, including, but not limited to any cause of accidents or claims arising at projects made possible or partially possible by the funds.

We hereby certify that all figures, facts and representation made in this application, including any attachments, are true and correct to the best of our knowledge.

Applicant:

Chairman of WCH/MTAB

Signature: _____

Signature: _____

Printed Name: _____

Printed Name: _____

Date Signed: _____

Date Signed _____

COMPLETE FOR EVENTS ONLY

Name of Event _____

Date of Event _____

Primary Location of Event _____

Primary Purpose of Funded Activity _____

Expected Attendance _____ How many nights will they stay at area hotels? _____

Did you reserve a room block for this event at an area hotel. ____ Yes ____ No
If yes, for how many rooms and at which hotels?

How will you measure the impact of your event on area hotel activity? (See page 2)

Please check all promotion efforts your organization is coordinating and the amount financially committed to each media outlet:

Newspaper \$ _____ Name & Location: _____

Banners \$ _____ Locations Placed: _____

Flyers \$ _____ Locations Placed: _____

Brochures \$ _____ Locations Placed: _____

Radio \$ _____ Name & Location: _____

TV \$ _____ Name & Location: _____

Press Release \$ _____ Name & Location: _____

Direct Mailing to out of town recipients \$ _____

Where & How many _____

Other \$ _____

Please attach the proposed budget for the event itemizing expenses and revenues.

Please list other financial support to your event such as grants, donations, etc..

COMPLETE FOR NON-EVENT OR PROJECTS ONLY

Name of Non-Event or Project (specific, one-time purchase): _____

Purpose of the Non-Event or Project: _____

Proposed Completion Date of Non-Event or Project: _____

Please explain how your project or non-event will promote tourism in West Columbia?

Describe how the completion of this project will generate overnight stays in local hotels and motels:

Are local businesses being used in any way to accomplish this project? _____ Yes _____ No

Please list any additional Co-Sponsors of the project: _____

Please attach the proposed budget for the project or non-event itemizing expenses and revenues. If the project is not new, please provide the previous years' budget up to two (2) years and the projected budget as requested.

Please list other financial support to your event such as grants, donations, etc..

WEST COLUMBIA HOTEL OCCUPANCY TAX FUNDING POST EVENT REPORT FORM

All entities that are approved for such funding must submit a Post Event Report Form within 60 days of each event or project funded. The report will be reviewed by the West Columbia Hotel/Motel Tax Advisory Board to determine how well the entity met its goals and be used in consideration of future hotel occupancy tax funding requests. Priority will be given to those events that demonstrate an ability to generate overnight visitors to the City of West Columbia.

Name of Applicant/Organization: _____ Date: _____

Address: _____ City, State, Zip: _____

Contact Name: _____ Phone No. _____

Contact email address: _____

PROJECT OR EVENT

Name of Event or Project: _____

Date of Event or Project: _____

Amount Received from Hotel Occupancy Tax Funds: \$ _____

Amount Used from Hotel Occupancy Tax Funds: \$ _____

Attach copies of paid receipts and cancelled checks

What was the attendance of the event estimated (on your application) _____ ?

What was the actual _____ attendance of the event?

How many nights stay were generated at West Columbia hotels and motels by attendees of this Event or Project? _____ What method did you use to determine it? _____

If this Event has been funded by hotel occupancy tax in the last three years, how many nights stay were generated at West Columbia hotels and motels by attendees of this Event or Project?

Last Year _____ Two Years Ago _____ Three Years Ago _____

Was a room block established for this Event at a West Columbia hotel ____ Yes ____ No.
If so, did the room block fill? ____ Yes ____ No

If the room block did not fill, how many rooms were booked? _____

Please check all efforts your organization actually used to promote this Event and how much was actually spent in each category:

Newspaper \$ _____ Name & Location: _____

Banners \$ _____ Locations Placed: _____

Flyers \$ _____ Locations Placed: _____

Brochures \$ _____ Locations Placed: _____

Radio \$ _____ Name & Location: _____

TV \$ _____ Name & Location: _____

Press Release \$ _____ Name & Location: _____

Direct Mailing to out of town recipients \$ _____

Where & How many _____

Other \$ _____

Please submit this form and attachments to:

Kelli Kuban, City Secretary
512 E. Brazos Avenue/P.O. Box 487
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979-345-3123 or 979-345-3178 (fax)
citysecretary@westcolumbiatx.org

FREQUENTLY ASKED QUESTIONS

The use of HOT funds is dictated by State law and defined in the Texas Tax Code (Subtitle D. Local Hotel Occupancy Taxes; Chapter 351. Municipal Hotel Occupancy Taxes). The HOT funds are generated as a result of a person who pays for the use or possession, or for the right to the use or possession of a room in a hotel, motel or bed and breakfast, with a cost of \$2 or more each day, and is ordinarily used for sleeping not on a permanent basis.

Can the municipal hotel occupancy tax be expended for general revenue purposes?

The municipal hotel occupancy tax can only be used to promote tourism and the convention and hotel industry and are tied to one of the above seven permissible expenditures. The revenue may not be used for general revenue purposes or general governmental operations of a municipality.

Can the municipal hotel occupancy tax finance the construction or improvement of a visitor information center?

The municipal hotel occupancy tax can fund the construction of or improvements to a visitor information center.

Can the municipal hotel occupancy tax finance general landscaping and sidewalk improvements?

The hotel occupancy tax may only be used to promote tourism and the convention and hotel industry. Expenditures for general landscaping and sidewalk improvements generally do not promote tourism and the convention and hotel industry.

Can the municipal hotel occupancy tax finance advertisement and promotional programs that promote tourism?

The municipal hotel occupancy tax may be expended for advertisement and promotional programs that attract tourists and convention delegates or registrants to the city and its vicinity.

Can the municipal hotel occupancy tax finance and promote the arts?

The municipal hotel occupancy tax may be expended for the promotion of the arts, provided the revenue is used in the promotion of tourism and the convention and hotel industry. The term arts includes, "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."

Can the municipal hotel occupancy tax finance historical restoration and preservation projects?

The municipal hotel occupancy tax may be expended for historical restoration and preservation projects. Further, the revenue may be expended for activities or advertising, solicitations and promotional programs that encourage tourists and convention delegates to visit certain preserved historic sites or museums.

Can hotel occupancy tax revenue be used for day-to-day administrative costs?

The Texas Tax Code authorizes the expenditure of hotel occupancy tax proceeds for the following administrative costs: day-to-day operations, supplies, salaries, office rental, travel expenses, and "other administrative costs only if" costs are incurred directly in the promotion and servicing of expenditures authorized under section 351.101(a) of the Texas Tax Code.