

CITY OF EL PASO, TEXAS
AGENDA ITEM
AGENDA SUMMARY FORM



DEPARTMENT:

AGENDA DATE:

CONTACT PERSON NAME

2nd CONTACT PERSON

3rd CONTACT PERSON

PHONE NUMBER:

PHONE NUMBER:

PHONE NUMBER:

DISTRICT(S) AFFECTED:

STRATEGIC GOAL:

SUBGOAL:

SUBJECT:

COMMUNITY AND STAKEHOLDER OUTREACH:

BACKGROUND / DISCUSSION:

PRIOR COUNCIL ACTION:

AMOUNT AND SOURCE OF FUNDING:

*****REQUIRED AUTHORIZATION*****

RESOLUTION

WHEREAS, the City of El Paso (the “City”) recognizes the rapid growth of short-term rental properties, including those advertised through platforms such as Airbnb, Vrbo, and similar lodging marketplaces; and

WHEREAS, revenues generated from hotel occupancy taxes (“HOT”) may be utilized in accordance with Texas law to support tourism, convention activities, arts, cultural programs, and other legally authorized purposes; and

WHEREAS, short-term rentals provide lodging accommodations similar to hotels, motels, and traditional hospitality businesses operating within the City; and

WHEREAS, Title 3, Chapter 3.12 of the El Paso City Code provides for the collection of HOT; and

WHEREAS, the Texas Legislature passed H.B. 1905 (2015) amending Section 156.001(3)(b) of the Texas Tax Code to provide that “For the purposes of the imposition of a hotel occupancy tax under this Chapter, Chapter 351 or 352, or other law, “hotel” includes a short-term rental”; and

WHEREAS, collecting HOT on short-term rentals ensures equitable tax collection among all lodging providers; and

WHEREAS, the City Council finds it necessary and in the public interest to collect HOT from short-term rental operators within the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EL PASO:

THAT the City shall begin collecting HOT on Short Term Rentals no earlier than ninety (90) days and no later than (180) days from the date of this Resolution.

PASSED AND APPROVED this _____ day of _____, 2026.

CITY OF EL PASO:

Renard U. Johnson
Mayor

ATTEST:

Laura D. Prine
City Clerk

APPROVED AS TO FORM:

Russell Abeln

Russell T. Abeln
Senior Assistant City Attorney

APPROVED AS TO CONTENT:

Robert Cortinas

Robert Cortinas
Deputy City Manager and Chief Financial Officer