

Back in the Saddle Again

Some Like It
HOT: Collection
Lawsuits and
Other Direct
Hire Options



YOU

LEGAL ISSUES

DNRBZ

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COLLECTIONS

Texas Tax Code § 351

Sec. 351.004. Tax Collection.

(a) The municipality may bring suit against a person who is required to collect the tax imposed by this chapter and pay the collections over to the municipality, and who has failed to file a tax report or pay the tax when due, to collect the tax not paid or to enjoin the person from operating a hotel in the municipality until the tax is paid or the report filed, as applicable, as provided by the court's order.

Sale of Hotel?

Sec. 351.0041. Collection Procedures on Purchase of Hotel

- (a) If a person who is liable for the payment of a tax under this chapter is the owner of a hotel and sells the hotel, the successor to the seller or the seller's assignee shall withhold an amount of the purchase price sufficient to pay the amount due until the seller provides a receipt by a person designated by the municipality to provide the receipt showing that the amount has been paid or a certificate showing that no tax is due.
- (b) The purchaser of a hotel who fails to withhold an amount of the purchase price as required by this section is liable for the amount required to be withheld to the extent of the value of the purchase price.

(c) The purchaser of a hotel may request that the person designated by the municipality to provide a receipt under Subsection (a) issue a certificate stating that no tax is due or issue a statement of the amount required to be paid before a certificate may be issued. The person designated by the municipality shall issue the certificate or statement not later than the 60th day after the date that the person receives the request.

(d) If the person designated by the municipality to provide a receipt under Subsection (a) fails to issue the certificate or statement within the period provided by Subsection (c), the purchaser is released from the obligation to withhold the purchase price or pay the amount due.

If all else fails, litigation under TTC 351





Other Direct Hire Options:

- OPEN RECORDS MATTERS
- LABOR NEGOTIATIONS/ARBITRATIONS
- LABOR RELATIONS
- CIVIL SERVICE MATTERS
- EMPLOYMENT MATTERS
- CONDEMNATION MATTERS
- ANNEXATION MATTERS
- ZONING MATTERS
- ENFORCEMENT ACTIONS
- F5 APPEALS
- ADMINISTRATIVE HEARINGS

What to expect from outside counsel:

- Advise staff and elected officials on the specific legal matter for which they were hired including latest developments in the law, legislation and ongoing litigation/matter
- Handle pre-litigation processes and matters
- Handle litigation and strategy
- Attend public meetings for agenda items as necessary





**What to Provide Your Outside Counsel and
Get the Most Out of Your Partnership**

WE ARE HERE TO HELP!



Wofam

A black and white photograph of a desert landscape. The foreground and middle ground are filled with dark, rugged, and eroded hills and valleys, characteristic of a badland or desert environment. The sky is a flat, light gray. Overlaid on the landscape are the words "THE END" in large, white, 3D block letters. The letters are positioned across the middle of the frame, with "THE" on the left and "END" on the right. The lighting creates strong shadows, giving the letters a three-dimensional appearance as if they are floating or standing on the terrain.