



MUNISERVICES

We know municipal revenue doesn't grow on trees



Hotel Occupancy Tax (HOT) Review Service

Endorsed by the Texas Municipal League

Hotel Occupancy Tax Review Service

Endorsed by the Texas Municipal League (TML), **MuniServices'** Hotel Occupancy Tax (HOT) Review Service provides an effective approach for generating revenue and information needed to better promote hospitality services in a community.





An Essential Tool for TML Members

TML offers MuniServices' HOT Review Service to Members to maximize revenues.

Quotes from TML Members:

- “An effective approach to HOT revenue enhancement.”
- “Combined expert lodging analysis, legal and administrative review, and field auditing to help cities maximize HOT revenue generation and better promote visitation to our community.”



Hotel Occupancy Tax Review Service

Service provides the following:

- Assessments
- Analysis
- Field Audits
- Educational Seminars





HOT Review Service: An Assessment Service

- Reviews a city's HOT ordinance to identify possible deficiencies and procedures in applying the HOT ordinance.
- Recommends changes that strengthen a city's HOT ordinance and procedures.



HOT Review Service: An Analysis Service

- Analyzes lodging provider return information.
- Provides municipalities with a report on hotel tax trends.
- Identifies targets for investigation or field audit.
- Identifies lodging providers not *properly* registered.





HOT Review Service: A Field Audit Service

- Verifies accuracy of HOT returns and reviews exempted revenue for proper qualifying documentation.
- Compares the State and Federal tax filings with the HOT returns, where possible.
- Coordinates with City staff to facilitate recovery of revenues from errors or omissions.



HOT Review Service: An Educational Seminar Service

- Conducts seminar sessions for local lodging providers and disseminate information.
- Conducts seminar sessions for municipal staff on HOT compliance.





Hotel Review Service Benefits

- Increased revenue for tourism promotion, without increasing taxes.
- Less intrusive approach for lodging providers.



Hotel Review Service City Enhancements

- No increased demands on City staff.
- Taxpayers respect a business-like approach, enhancing City's image in the community.





Hotel Review Service Costs

- All programs are customized and tailored to City-specific needs and requirements.
- MuniServices will present a specialized service and cost alternatives to accommodate the City.
- Generally no cost to the City since the program fees are usually offset by the increased revenues.



About MuniServices

Serving Only the Public Sector Since 1978

- 40 clients in Texas; 260 clients nationwide
- Recovered more than \$1 billion and growing
- Qualified staff of 120
- Leading-edge technology and safeguards

Our Mission is to Assist Government

- Raising revenues without increasing taxes
- Providing intelligence to assist to in the development of sound policy decisions

Revenue Optimization, Compliance Management and Consulting

- Enhancement and protection services that encompass all municipal tax sources
- Tax Administrative Services
- Information Products & Services
- Consulting Services





MuniServices in Texas

- A leading provider of specialty revenue enhancement services to Texas Cities since 2001.
- Existing partnership with the Texas Municipal League.
- Texas-based staff with state and local tax law knowledge.
- Client-oriented.



MuniServices Contact Information

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