

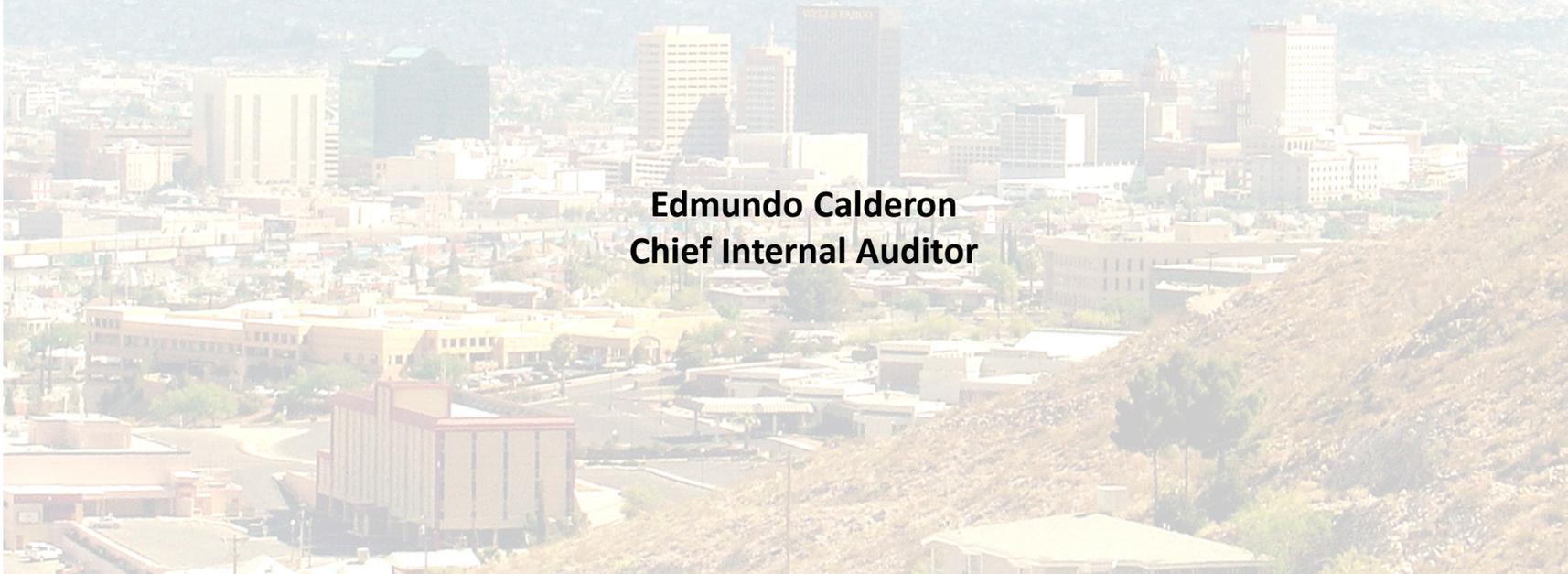


City of El Paso

Hotel Occupancy Tax (HOT)

October 27, 2014

Edmundo Calderon
Chief Internal Auditor





Outsource

Cities in Texas	Sales Tax	HOT
Dallas	Yes	No
Austin	No	No
Corpus Christi	No	Yes
Midland	No	Yes
El Paso	No	No



Figures

Cities in Texas	Set-Up Fee	Cost	Recoup
Dallas	No	30% Contingency Fee of revenue	\$3,478,723.10 (\$2,602,258.92 net of fees)
Austin	N/A	N/A	N/A
Corpus Christi	No	\$1500 per hotel + travel expenses	Have not yet broken even
Midland	\$20,000 a year for 3 years	\$600 per hotel	1 st year, double; 2 nd year it was 50% more than the charge; 3 rd year, broke even
El Paso	No	\$41,826 Salary for 1 Auditor	\$110,941.69



of Hotels

Cities	# of Hotels*
Dallas	292
Austin	300
Corpus Christi	482
Midland	49
El Paso	104

* Numbers taken from the Texas Comptrollers Office for the 2014 2nd Quarter Reports



of Audits

Cities in Texas	HOT/Sales Tax Audits
Dallas	39 Businesses in 4 years
Austin	5 – 10 per year (In House)
Corpus Christi	27 Hotels in 3 years
Midland	30 Hotels in 3 years
El Paso	5 in 5 years (In House)



Internal Audit HOT Results

Hotel	Year Completed	Results
Wyndham Hotel Airport	2009	\$2,120.04
Gateway Hotel	2011	\$103,940.33
Radisson Hotel Airport	2012	\$6,103.46
Camino Real Hotel	2013	(\$1,214.04) Refund
Hilton Garden Inn University Hotel	2014	(\$8.10) Refund

S E R V I C E S O L U T I O N S S U C C E S S



Questions?

