

ORDER IMPOSING A HOTEL OCCUPANCY TAX; PRESCRIBING THE RATE AND TERMS OF ASSESSMENT AND COLLECTION OF SAME; PROVIDING AN EFFECTIVE DATE; AND CONTAINING OTHER PROVISIONS RELATED TO THE SUBJECT

WHEREAS, pursuant to Chapter 289, Acts of the 73rd Texas Legislature, Regular Session, 1993, as amended by Senate Bill 26, Acts of the 75th Texas Legislature, Regular Session, 1997 (the "Act"), the Board of Directors of Town Center Improvement District of Montgomery County, Texas (the "District"), was authorized and empowered to impose a hotel occupancy tax of not more than more than seven percent (7%) of the price paid for a room in a hotel; and

WHEREAS, the Board of Directors of the District has determined that the costs and expenses of planning, designing, constructing, acquiring, leasing, financing, owning, operating, maintaining, managing, improving, repairing, rehabilitating or reconstructing improvement projects within the District for conferences, conventions and exhibitions, manufacturer, consumer or trade shows, and civic, community or institutional events will require the imposition of the maximum seven percent (7%) hotel occupancy tax within the District; Now, Therefore,

BE IT ORDERED BY THE BOARD OF DIRECTORS OF TOWN CENTER IMPROVEMENT DISTRICT OF MONTGOMERY COUNTY, TEXAS, THAT:

SECTION 1: IMPOSITION OF TAX. There is hereby imposed a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to use or possess a room that (i) is in a hotel located within the boundaries of the District, (ii) costs \$2.00 or more each day, and (iii) is ordinarily used for sleeping.

SECTION 2: DEFINITIONS; TERMS. For purposes of this Order, "hotel" has the meaning assigned by Section 156.001, Tax Code, as amended. The price of a room in a hotel does not include the cost of food served by the hotel and the cost of personal services performed by the hotel for the person, except for those services related to cleaning and readying the room for use or possession.

SECTION 3: RATE OF TAX. Unless and until repealed, increased or decreased by subsequent order of the Board of Directors of the District, the rate of such tax shall be seven percent (7%) of the price paid for a room in a hotel.

SECTION 4: EXEMPTIONS; EXCLUSIONS; REFUNDS. The tax imposed by this Order does not apply to (i) a person who is a permanent resident under Section 156.101 Tax Code, as amended; or

(ii) a governmental entity or an officer or employee of a governmental entity described in Section 156.103(a), Tax Code, as amended; provided, however, that any such governmental entity or governmental officer or employee shall, nevertheless, make payment of the tax imposed by this Order and shall be entitled to a refund of the amount of the tax paid by written application to the District, in the same general manner as provided in Section 156.103 and Section 156.154, Tax Code, as amended, with respect to the hotel occupancy tax imposed by the State of Texas.

SECTION 5: APPLICATION OF GENERAL LAW. Except as inconsistent with the provisions of this Order or Section 11A and 11B of the Act, and subject to the limitations described by Sections 352.002(b) and (c), Tax Code, as amended, Subchapter A, Chapter 352, Tax Code, as amended, including, without limitation, Section 352.0041, Tax Code, as amended, governs the tax imposed pursuant to this Order, including the collection of such tax; provided, however, that for purposes of this Order, a reference in Subchapter A, Chapter 352, Tax Code, as amended, to a county or to a county's officers or governing body shall be deemed to be a reference to the District or the District's officers or Board of Directors, as appropriate.

SECTION 6: COLLECTIONS. A person owning, operating, managing or controlling a hotel shall collect for the District the tax imposed by this Order and that is calculated on the amount paid for the room in the hotel.

SECTION 7: REPORTS AND PAYMENTS. A person required to collect the tax imposed by this Order shall pay to the District the tax collected during the preceding reporting period, without retainage for the costs of collection of the tax, and at the same time, shall file with the District a written report, on a form provided by the District, stating (i) the total amount of payments made for rooms at the person's hotel during the preceding reporting period, (ii) the amount of tax collected by the person during the preceding reporting period, and (iii) such other information that the District requires to be in the report. For purposes of this Order, each calendar month is a reporting period, and the taxes imposed by and collected pursuant to this Order are due and payable to the District on or before the twentieth (20th) day following the end of each calendar month.

SECTION 8: ACCESS TO BOOKS AND RECORDS. After the District gives reasonable notice to a person responsible for filing reports with the District or for the collection and payment of the tax imposed by this Order that the District intends to inspect the books or records of the person, the District shall have access to such person's books or records necessary for the District to determine the correctness of a report filed pursuant to this Order or the amount of taxes due pursuant to this Order.

SECTION 9: DELINQUENCIES; PENALTIES. If the person responsible for filing a report or making payment to the District of the tax pursuant to this Order fails to report when required or to pay the tax in full when due, such person shall pay a penalty of five percent (5%) of the amount of the unpaid tax. If such person fails to file the required report or to pay the tax in full before the 31st day after the date that such report or tax payment is due, such person shall pay an additional penalty of five percent (5%) of the amount of the unpaid tax.

SECTION 10: INTEREST. Delinquent taxes and accrued penalties accrue interest at the rate of ten percent (10%) per annum, beginning sixty (60) days after the date on which the tax was due.

SECTION 11: ENFORCEMENT. The District may bring suit against a person who is required to collect the tax imposed pursuant to this Order and pay such collections over to the District and who has failed to file a required report or to pay the tax in full when due in order to collect the unpaid tax or to enjoin the person from operating a hotel in the District until the tax is paid in full or the required report is filed, as applicable, all as may be provided by order of the court of jurisdiction. Such remedy shall be in addition to all other remedies available at law or in equity.

SECTION 12: RESERVATION OF RIGHTS. The District hereby expressly reserves the right, power and authority to (i) repeal, increase or decrease the rate of tax imposed pursuant to this Order, (ii) examine and receive information related to the levy, assessment and collection of the District's hotel occupancy tax to the same extent as if the District were a municipality imposing a hotel occupancy tax, (iii) apply the proceeds from such tax for any of the District's authorized purposes and for the further purposes described by Section 352.1015, Tax Code, as amended, to the extent considered appropriate by the Board of Directors of the District including, without limitation, securing and making payable, in whole or in part, any bonds of the District by the pledge of all or any designated part of the net proceeds received by the District from the imposition of such tax, and (iv) pursue any other right or remedy, at law or in equity to enforce compliance with the terms and provisions of this Order.

SECTION 13: NOTICE. The Executive Director of the District is hereby authorized and directed to provide a certified copy of this Order, together with a report form, to all persons required to collect and remit the tax imposed by this Order prior to the effective date of such tax; provided, however, that the failure to receive same or to otherwise receive notice of the imposition

of such tax shall not relieve such person from the obligation to collect and remit such tax or to timely complete and file with the District all required reports relating to such tax.

SECTION 14: EFFECTIVE DATE. This Order shall be effective and in full force and effect from and after its adoption; provided, however, that the tax imposed hereby shall become effective from and after September 1, 1997.

PASSED and ADOPTED this 7th day of July, 1997.

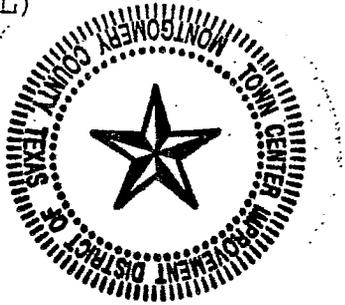
/s/ Michael H. Richmond

Michael H. Richmond
President, Board of Directors

/s/ Gary A. Louie

Gary A. Louie
Secretary, Board of Directors

(SEAL)



FIRST AMENDMENT TO ORDER IMPOSING A HOTEL OCCUPANCY TAX

WHEREAS, on July 7, 1997, the Board of Directors of Town Center Improvement District of Montgomery County, Texas (the "District"), adopted an order entitled "Order Imposing a Hotel Occupancy Tax; Prescribing the Rate and Terms of Assessment and Collection of Same; Providing an Effective Date; and Containing Other Provisions Related to the Subject" (the "Order"); and

WHEREAS, pursuant to Section 4 of the Order, the tax imposed by the Order does not apply to certain governmental entities, officers or employees described in former Section 156.103(a), Tax Code, as amended, but subsequent to the date of the Order, such provisions of the Tax Code were amended, thus altering the scope and application of such exemption; and

WHEREAS, the Board of Directors of the District has determined to amend and supplement the Order to restore and confirm the full scope and intent of the original exemption set forth in the Order; Now, Therefore,

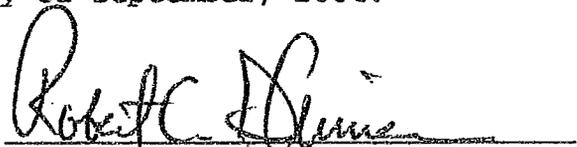
BE IT ORDERED BY THE BOARD OF DIRECTORS OF TOWN CENTER IMPROVEMENT DISTRICT OF MONTGOMERY COUNTY, TEXAS, THAT:

SECTION 1: Clause (ii) of Section 4 of the Order is hereby amended to read as follows:

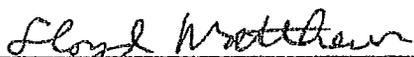
"(ii) a governmental entity or an officer or employee of a governmental entity described in Section 156.103(a), (b) or (c), Tax Code, as same exists on the date of adoption hereof;"

SECTION 2: This amendatory Order shall be effective and in full force and effect from and after its adoption and shall further apply to all transactions from October 1, 1999, through and including the date of adoption hereof.

PASSED AND ADOPTED this 22nd day of September, 2004.



Chairman, Board of Directors



Secretary, Board of Directors
(SEAL)

ORDER NO. 013-10
ORDER IMPOSING A SUPPLEMENTAL HOTEL OCCUPANCY TAX

WHEREAS, pursuant to Section 11A of Chapter 289, Acts of the 73rd Texas Legislature, Regular Session, 1993, as amended (the "Act"), the Board of Directors of The Woodlands Township (the "Township"), by order duly passed and adopted on July 7, 1997 (the "Prior Order"), has heretofore imposed and prescribed the rate and terms of assessment and collection and the effective date of a hotel occupancy tax within and for the Township (the "Hotel Occupancy Tax"), which Hotel Occupancy Tax is continuing in full force and effect at a rate of seven percent (7%) of the price paid for a room in a hotel within the Township; and

WHEREAS, Section 11B-1 of the Act authorizes the Board of Directors of the Township by order to impose, repeal, increase or decrease a supplemental hotel occupancy tax in the same manner, but at a rate not to exceed two percent (2%) of the price paid for a room in a hotel within the Township; and

WHEREAS, Section 11B-1 of the Act further sets forth the purposes for which the proceeds from such a supplemental hotel occupancy tax can be used and provides for the effective date and maximum rate(s) of such supplemental hotel occupancy tax; and

WHEREAS, the Board of Directors of the Township has determined that a supplemental hotel occupancy tax should be imposed, assessed and collected within the Township for the purposes authorized by Section 11B-1 of the Act; Now, Therefore,

BE IT ORDERED BY THE BOARD OF DIRECTORS OF THE WOODLANDS TOWNSHIP, THAT:

Section 1: In addition to the Hotel Occupancy Tax heretofore imposed by the Township, there is hereby imposed a supplemental hotel occupancy tax (the "Supplemental Hotel Occupancy Tax") upon a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to use or possess a room that (i) is in a hotel located within the boundaries of the Township, (ii) costs \$2.00 or more each day, and (iii) is ordinarily used for sleeping.

Section 2: Unless and until repealed, increased or decreased by subsequent order of the Board of Directors of the Township, the rate of such Supplemental Hotel Occupancy Tax shall be one percent (1%) of the price paid for a room in a hotel, effective January 1, 2011, and two percent (2%) of the price paid for a room in a hotel from and after January 1, 2012.

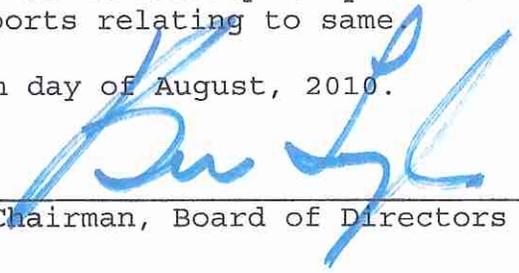
Section 3: The scope and application of such Supplemental Hotel Occupancy Tax, as well as the procedures, methods and means of assessing, collecting, reporting, paying and enforcing such

Supplemental Hotel Occupancy Tax, together with the provisions for delinquencies, penalties, interest, exemptions, exclusions and refunds of such Supplemental Hotel Occupancy Tax shall be as provided in the Prior Order, as same may be amended from time to time by the Board of Directors of the Township.

Section 4: The Township hereby expressly reserves the right, power and authority to (i) repeal, increase or decrease the rate of the Supplemental Hotel Occupancy Tax imposed pursuant to this Order, subject to the limitations set forth in Section 11B-1 of the Act, (ii) examine and receive information related to the levy, assessment and collection of the Township's Supplemental Hotel Occupancy Tax to the same extent as if the Township were a municipality imposing a hotel occupancy tax, (iii) utilize the proceeds from such Supplemental Hotel Occupancy Tax for any purposed authorized pursuant to Section 11B-1 of the Act, to the extent considered appropriate by the Board of Directors of the Township, but subject to the requirement that at least seventy-five percent (75%) of the proceeds from the Supplemental Hotel Occupancy Tax, as determined on an annual average basis, shall be used for the purposes of establishing, operating and maintaining a convention and visitors bureau within or adjacent to the Township, and (iv) pursue any other right or remedy, at law or in equity, to enforce compliance with the terms and provisions of this Order.

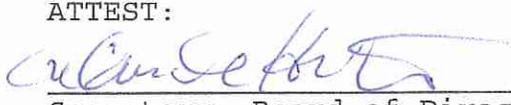
Section 5: The President/General Manager of the Township is hereby authorized and directed to provide a copy of this Order, together with a report form, to all persons required to collect and remit the Supplemental Hotel Occupancy Tax imposed by this Order prior to the effective date of same; provided, however, that the failure to receive the same, or to otherwise receive notice of the imposition of such Supplemental Hotel Occupancy Tax, shall not relieve such person from the obligation to collect and remit such Supplemental Hotel Occupancy Tax or to timely complete and file with the Township all required reports relating to same

PASSED AND APPROVED this 25th day of August, 2010.



Chairman, Board of Directors

ATTEST:



Secretary, Board of Directors



ORDER NO. 020-25

SECOND AMENDMENT TO ORDER IMPOSING A HOTEL OCCUPANCY TAX

WHEREAS, on July 7, 1997, the Board of Directors of Town Center Improvement District of Montgomery County, Texas, n/k/a The Woodlands Township (the "Township"), adopted an order entitled "Order Imposing a Hotel Occupancy Tax; Prescribing the Rate and Terms of Assessment and Collection of Same; Providing an Effective Date; and Containing Other Provisions Related to the Subject", as amended by that certain First Amendment thereto dated September 22, 2004 (the "Order"); and

WHEREAS, on August 25, 2010, the Board of Directors of the Township adopted its Order No. 013-10 entitled "Order Imposing A Supplemental Hotel Occupancy Tax" (the "Supplemental Order"); and

WHEREAS, Section 7 of the Order sets for the requirements, frequency and deadlines for persons required to collect the tax imposed by the Order to provide reports and remit the taxes collected to the Township; and

WHEREAS, Section 3 of the Supplemental Order provides that the procedures for collecting, reporting, and paying and enforcing the supplemental hotel occupancy tax shall be as provided in the Order, as same may be amended from time to time; and

WHEREAS, the Board of Directors of the Township has determined to amend the Order to provide an option for quarterly reporting and remittance of collected tax by persons who collect less than \$2,500 per month pursuant to the Order and Supplemental Order on a consistent basis; Now, Therefore,

BE IT ORDERED BY THE BOARD OF DIRECTORS OF THE WOODLANDS TOWNSHIP, THAT:

SECTION 1: The last sentence of Section 7 of the Order is hereby amended to read as follows:

"For purposes of this Order, (i) if a person collects \$2,500 or more per calendar month in tax imposed by this Order and/or Order No. 013-10, each calendar month is a reporting period, and the taxes imposed and collected pursuant to this Order and/or Order No. 013-10 are due and payable to the District on or before the twentieth (20th) day following the end of each calendar month, and (ii) if a person collects less than \$2,500 per calendar month in tax imposed by this Order and/or Order No. 013-10, each calendar quarter is a reporting period, and the taxes imposed and collected pursuant to this Order and/or Order No. 013-10 are due and payable to the District on or before the twentieth (20th) day following the end of each calendar quarter."

SECTION 2: Section 7 of the Order is further amended to add the following at the end of the Section:

"If a person who previously qualified as a quarterly filer collects more than \$7,500 per calendar quarter in tax imposed by this Order and/or Order No. 013-10 for two (2) consecutive quarters, that person shall thereafter be required to report and pay taxes collected on a monthly basis. If there was not rental activity at the person's hotel during a reporting period, the person is nonetheless required to file with the District the written report indicating no rental activity for the reporting period."

SECTION 3: All references in the Order to the District shall mean The Woodlands Township, as successor by name change to Town Center Improvement District of Montgomery County, Texas.

SECTION 4: This amendatory Order shall be effective and in full force and effect from and after January 1, 2026.

PASSED AND ADOPTED this 19th day of November, 2025.



Chairman, Board of Directors



Secretary, Board of Directors

