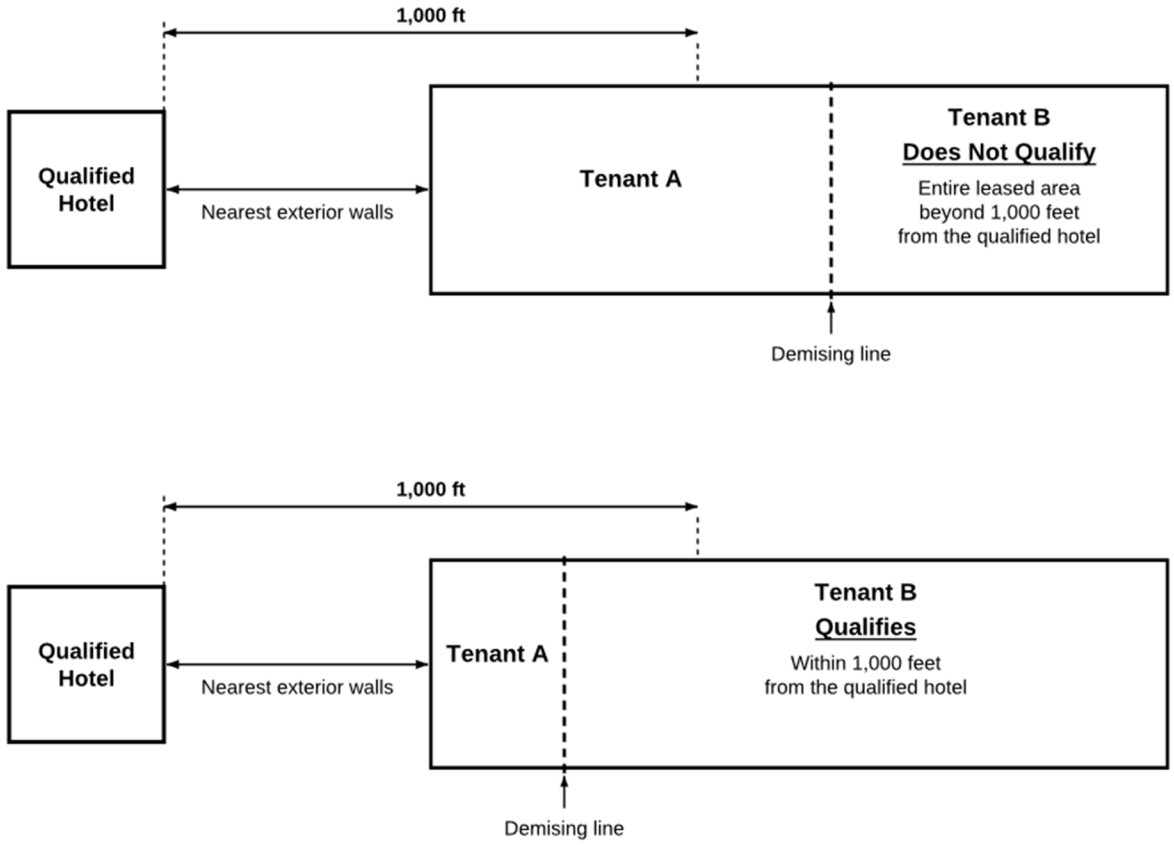
Figure 1: 34 TAC §3.12(e)(2)(C)

Figure 3. Multi-tenant building — closest exterior wall test

Tenant B outside 1,000 feet does not qualify; Tenant B inside 1,000 feet qualifies

Rule 3.12(e)(2)(C); Tax Code §351.157



Notes:

1. Distance is measured to the nearest exterior wall of the building.
2. Tenant B does not qualify when the demising line is beyond 1,000 feet from the qualified hotel. Tenant B qualifies when the demising line is within 1,000 feet from the qualified hotel. See §351.157.

N