

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 28, 2009

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HB3669 by Hopson (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Passed 2nd House**

No fiscal implication to the State is anticipated.

The bill would authorize the commissioners court of certain counties to impose a county hotel occupancy tax not to exceed 2 percent of the price paid for a room in a hotel. Based on the population and geographic criteria within the bill, it would apply only to Houston County and to Brazos County.

Local Government Impact

The revenue gain would vary by county depending on the rate the commissioners court would set, the number of hotels in the county, and the level of occupancy of the hotels annually.

Source Agencies:

LBB Staff: JOB, DB