

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 22, 2013

TO: Honorable Harvey Hilderbran, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: **HB2269** by Morrison (relating to authorizing certain counties to impose a county hotel occupancy tax.), **Committee Report 1st House, Substituted**

<p>No fiscal implication to the State is anticipated.</p>

The bill would amend the Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would allow a county with a population of 10,000 or less, in which two state historic sites are located, and through which the San Antonio River flows to impose a hotel occupancy tax. The tax would not apply to a hotel located in a municipality that imposes a tax under Chapter 351 of the Tax Code, relating to municipal hotel occupancy taxes.

The bill would take effect immediately upon enactment, assuming that it received the requisite two-thirds majority votes in both houses. Otherwise, it would take effect September 1, 2013.

Local Government Impact

Based on the population and geographical limitations set forth by the bill, Goliad County would be the only eligible county. The Comptroller does not maintain data on municipalities that impose a hotel occupancy tax and the amount of revenue that would be subject to a county hotel occupancy tax is unknown, there could be an indeterminate revenue gain to Goliad County.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG