

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 5, 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.), **As Introduced**

Estimated Two-year Net Impact to General Revenue Related Funds for HB2269, As Introduced: an impact of \$0 through the biennium ending August 31, 2015.
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General Revenue-Related Funds, Five-Year Impact:

Fiscal Year	Probable Net Positive/(Negative) Impact to General Revenue Related Funds
2014	\$0
2015	\$0
2016	\$0
2017	\$0
2018	\$0

All Funds, Five-Year Impact:

Fiscal Year	Probable Revenue Gain/(Loss) from Goliad County
2014	\$50,000
2015	\$52,000
2016	\$55,000
2017	\$58,000
2018	\$61,000

Fiscal Analysis

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 bill would take effect immediately upon receiving two-thirds majority vote in each house. Otherwise, the bill would take effect September 1, 2013.

Methodology

Based on the population and geographical limitations set forth by the bill, Goliad County would be the only eligible county. To estimate the potential fiscal impact of this bill, data on taxable hotel receipts for Goliad County were gathered from Comptroller tax files, which were then multiplied by 7 percent. The result was then extrapolated through 2018.

Local Government Impact

The local fiscal implications cannot be determined as the tax rate that might be set by the county and the timing for the imposition of this tax are unknown. However, the table illustrates the fiscal impact should Goliad County adopt a 7 percent county hotel occupancy tax rate effective September 1, 2013.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG