

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: HB2808 by Toth (Relating to an exemption from the state hotel occupancy tax for certain members of the Texas State Guard.), **As Introduced**

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

The bill would amend Chapter 156 of the Tax Code, regarding the state hotel occupancy tax.

The bill would exempt from the state hotel occupancy tax members of the Texas State Guard who use or possess a room in a hotel while the member is required to be on duty for drill purposes at a location away from the member's permanent residence. The bill would direct the Comptroller to adopt rules to implement the provisions of the bill.

There are currently over 2,000 volunteers in the Texas State Guard who are required to train at least one day per month and attend a four-day annual training exercise. Currently Texas State Guard may request a refund of state and local hotel occupancy taxes for a state guardsman traveling on official business of the Texas Governor. The provisions of the bill would allow a state guardsman to claim exemption from the state hotel occupancy tax, but not local hotel occupancy taxes.

The bill would take effect September 1, 2013.

Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, AG