

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION

April 15, 2013

TO: Honorable Bob Deuell, Chair, Senate Committee on Economic Development

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB1585 by Rodríguez (Relating to the authority of certain counties to impose a hotel occupancy tax for the operation and maintenance of a fairground, county barn, and county park in the county.), **As Introduced**

No fiscal implication to the State is anticipated.

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

The bill would allow a county that borders the Rio Grande River, has a population of less than 6,000, and an area of more than 2,500 square miles to impose a county hotel occupancy tax.

Local Government Impact

Based on the population and geographical limitations set forth by the bill, Hudspeth County would be the only eligible county. As the tax rate that might be set by the county and the timing of the imposition of this tax are unknown, there could be an indeterminate revenue gain to Hudspeth County.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, RB, SD, AG