

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 83RD LEGISLATIVE REGULAR SESSION**

**April 21, 2013**

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

**FROM:** Ursula Parks, Director, Legislative Budget Board

**IN RE:** SB1585 by RodrÃguez (Relating to the authority of certain counties to impose a county hotel occupancy tax.), **Committee Report 1st House, Substituted**

<p><b>No fiscal implication to the State is anticipated.</b></p>
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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. The tax would not apply to a hotel located in a municipality that charges a municipal hotel occupancy tax under Chapter 351 of this code.

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

**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