

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 84TH LEGISLATIVE REGULAR SESSION

April 13, 2015

TO: Honorable Dennis Bonnen, Chair, House Committee on Ways & Means

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: HB3693 by Landgraf (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill would amend Subsection 352.002(a), provisions authorizing counties to impose this tax, to add new Subsection 352.002(a)(30) to allow the commissioners court of a county that has a population of less than 10,000 and that borders the least populous county in the state to impose a county hotel tax.

Local Government Impact

Based on the population and geographical limitations set forth by the bill, Winkler 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 Winkler County.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, KK, SD, AG