

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION

March 20, 2017

TO: Honorable Craig Estes, Chair, Senate Committee on Natural Resources & Economic Development

FROM: Ursula Parks, Director, Legislative Budget Board

IN RE: SB799 by Rodríguez (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As Introduced**

No fiscal implication to the State is anticipated.

This bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes, to permit a county with a population of 90,000 or more, that borders the United Mexican States, and that does not have four or more cities that each have a population of more than 25,000 to impose a county hotel occupancy tax.

The bill would have no state revenue implications.

This bill would take effect immediately upon enactment, assuming it received the requisite two-thirds majority votes in both houses of the Legislature. Otherwise, it would take effect September 1, 2017.

Local Government Impact

The bill would allow Webb, El Paso and Cameron counties to impose a county hotel occupancy tax.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: UP, SZ, SD, KK