

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

**FISCAL NOTE, 85TH LEGISLATIVE REGULAR SESSION**

**March 29, 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.), **Committee Report 1st House, Substituted**

**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, does not border the Gulf of Mexico, 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 and El Paso county to impose a county hotel occupancy tax.

**Source Agencies:** 304 Comptroller of Public Accounts

**LBB Staff:** UP, SZ, SD, KK