

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

**FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION**

**April 9, 2019**

**TO:** Honorable Dustin Burrows, Chair, House Committee on Ways & Means

**FROM:** John McGeady, Assistant Director    Sarah Keyton, Assistant Director  
Legislative Budget Board

**IN RE:** **HB1633** by Kuempel (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 Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would allow the commissioners court of a county with a population of not more than 50,000 and in which an annual peanut festival is held to impose a hotel tax.

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, 2019.

**Local Government Impact**

The bill would allow Wilson county to impose a county hotel occupancy tax.

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

**LBB Staff:** WP, KK, SD