

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 86TH LEGISLATIVE REGULAR SESSION

May 13, 2019

TO: Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources & Economic Development

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

IN RE: **HB2272** by Guillen (Relating to the county hotel occupancy tax rate in certain counties.),
As Engrossed

No fiscal implication to the State is anticipated.

The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

Section 352.003(c) would be amended to broaden the circumstances under which a county without a municipality may impose a county hotel occupancy tax at a rate exceeding 4 percent.

The 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 Jim Hogg county to potentially impose a county hotel occupancy tax in excess of 4 percent.

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: WP, SZ, KK, SD