

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: HB2272 by Guillen (Relating to the county hotel occupancy tax rate in certain counties.),
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.

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, KK, SD