

## **BILL ANALYSIS**

C.S.H.B. 2345  
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Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Concerns have been raised regarding uneven hotel occupancy taxes assessed in Blanco County. For instance, some hotels located in Johnson City and the city of Blanco are subject to certain hotel occupancy taxes, while other hotels, in some instances located across the street, are not subject to a tax. Furthermore, it has been suggested that Blanco County is in need of additional revenue sources to help promote tourism. C.S.H.B. 2345 seeks to provide for even taxation across the county and to establish a valuable revenue stream for the county to use in the promotion of tourism by imposing a county hotel occupancy tax in Blanco County.

### **CRIMINAL JUSTICE IMPACT**

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

C.S.H.B. 2345 amends the Tax Code to authorize the commissioners court of a county that contains a headquarters and visitor center for a national historical park dedicated to a former U.S. president to impose a county hotel occupancy tax. The tax does not apply to a hotel located in a municipality that imposes a municipal hotel occupancy tax applicable to the hotel.

### **EFFECTIVE DATE**

September 1, 2021.

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 2345 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The original authorized the commissioners court of a county where a former president attended high school to impose the tax, whereas the substitute authorizes the commissioners court of a county that contains a headquarters and visitor center for a national historical park dedicated to a former U.S. president to impose the tax.