

## **BILL ANALYSIS**

H.B. 3565  
By: Smith  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, Fannin County is not authorized to levy and collect a hotel occupancy tax but there are suggestions that a county of this size and in this location would benefit from such a levy. Two new large reservoirs are being developed in Fannin County, which the county hopes will bring in new development and tourism. H.B. 3565 seeks to authorize this tax.

### **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**

H.B. 3565 amends the Tax Code to authorize the commissioners court of a county with a population of not more than 40,000 that borders the Red River and includes a wildlife management area to impose a county hotel occupancy tax.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2021.