

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

**FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION**

**April 11, 2021**

**TO:** Honorable Morgan Meyer, Chair, House Committee on Ways & Means

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE:** **HB2172** by Morales, Eddie (Relating to the authority of certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
---

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

Section 352.002 would be amended by adding Subsection (v) to provide that the commissioners court of a county with a population of at least 50,000 that borders the Rio Grande River, that contains an airport owned by the county, and that does not contain an airport with regularly scheduled commercial airline flights may impose a county hotel occupancy tax.

Chapter 352 would be amended by adding Section 352.114 to provide that in addition to any other purposes authorized by the chapter, the revenue from the tax imposed in a county authorized to impose the tax under Section 352.002(v) may be used to make improvements to an airport owned by the county.

The bill would have no state revenue implications.

The bill would take effect September 1, 2021.

**Local Government Impact**

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

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

**LBB Staff:** JMc, KK, SD, BRI