

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 87TH LEGISLATIVE REGULAR SESSION

May 19, 2021

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB2345 by Zwiener (Relating to the authority of certain counties to impose a hotel occupancy tax.),
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 352.002 would be amended by adding Subsection (aa) to provide that the commissioner's court of a county that contains a headquarters and visitor center for a national historical park dedicated to a former president of the United States may impose a county hotel occupancy tax. The tax would not apply to a hotel located in a municipality that imposes a tax under Chapter 351 of the Tax Code applicable to the hotel.

The bill would have no state revenue implications.

The bill would take effect September 1, 2021.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

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