

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: HB3217 by Harris (Relating to the authority of certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **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 352.002 would be amended by adding Subsection (cc) to provide that the commissioners court of a county with a population of more than 57,000 and less than 65,000 and that is bordered by the Neches and Trinity Rivers may impose a county hotel occupancy tax.

Section 352.1037 would be amended by adding Subsection (b) to provide that the revenue from a tax imposed by a county authorized to impose the tax under Section 352.002(cc) may be used to repair and renovate a civic center owned by the county in addition to other purposes authorized by the chapter.

The bill would have no state revenue implications.

The bill would take effect September 1, 2021.

Local Government Impact

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

Source Agencies: 304 Comptroller of Public Accounts

LBB Staff: JMc, KK, SD, BRI