**BILL ANALYSIS**

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| Senate Research Center | H.B. 3235 |
| 88R12481 CJC-D | By: Troxclair (Campbell) |
|  | Natural Resources & Economic Development |
|  | 5/15/2023 |
|  | Engrossed |

**AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

At present, both the City of Blanco and Johnson City impose a seven percent municipal hotel occupancy tax. However, Blanco County, in which both of these cities are located, currently is not authorized to impose a hotel occupancy tax of its own. H.B. 3235 seeks to equalize hotel taxation across the county by authorizing Blanco County to impose a seven percent county hotel occupancy tax, for use in promoting tourism in the county.

H.B. 3235 amends current law relating to the authority of certain counties to impose a county hotel occupancy tax.

**RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

**SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 352.002(a), Tax Code, to authorize the commissioners courts of certain counties by the adoption of an order or resolution to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs $2 or more each day, and is ordinarily used for sleeping, including a county through which the Pedernales River flows and in which the birthplace or the childhood home of a president of the United States is located.

SECTION 2. Effective date: upon passage or September 1, 2023.