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| BILL ANALYSIS |

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| H.B. 3235 |
| By: Troxclair |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  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. |
| **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. 3235 amends the Tax Code to authorize the commissioners court of a county through which the Pedernales River flows and in which the childhood home of a U.S. president is located to impose a county hotel occupancy tax at a rate capped at seven percent of the price paid for a hotel room. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2023. |