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| BILL ANALYSIS |

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| C.S.H.B. 5178 |
| By: Ashby |
| Ways & Means |
| Committee Report (Substituted) |

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| **BACKGROUND AND PURPOSE**  Hotel occupancy taxes are an important source of revenue for local governments. By levying such taxes, local governments can fund important tourism-related initiatives that attract visitors and generate economic activity. C.S.H.B. 5178 seeks to support such initiatives by authorizing a certain county containing a portion of the Angelina National Forest to impose a hotel occupancy tax to generate revenue for funding initiatives such as tourism development, historic preservation programs, and promotion of the arts. |
| **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**  C.S.H.B. 5178 amends the Tax Code to authorize the commissioners court of a county that has a population of 80,000 or more and that contains a portion of the Angelina National Forest to impose a county hotel occupancy tax. The bill makes such a tax inapplicable to a hotel located in a municipality that imposes a municipal hotel occupancy tax applicable to the hotel. |
| **EFFECTIVE DATE**  September 1, 2023. |
| **COMPARISON OF INTRODUCED AND SUBSTITUTE**  C.S.H.B. 5178 differs from the introduced only by including a Texas Legislative Council draft number in the footer. |
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