

BILL ANALYSIS

H.B. 1034
By: Stucky
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

State law authorizes certain counties to impose a hotel occupancy tax, revenue from which is primarily for the purpose of promoting tourism and local attractions. Although in 2019 the Texas Legislature authorized all cities to impose this tax, counties still must be individually granted this taxing authority by the legislature. H.B. 1034 seeks to extend this authority to Wise County while authorizing the county to use revenue from its hotel occupancy tax to support historical preservation and restoration efforts for the Wise County Courthouse and to promote, expand, and maintain the Wise County Fairgrounds.

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. 1034 amends the Tax Code to authorize the commissioners court of a county with a population of more than 65,000 that contains a portion of a national grassland to impose a hotel occupancy tax at a rate capped at two percent of the price paid for a hotel room. In addition to the other purposes for which county hotel occupancy tax revenue may be used generally, the revenue from the tax imposed by such a county may also be used for historical preservation and restoration and for certain purposes relating to public improvements, convention registration, and promotion and tourist advertising.

EFFECTIVE DATE

September 1, 2023.