

## **BILL ANALYSIS**

H.B. 1410  
By: Rogers  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Although state law authorizes all municipalities to impose a hotel occupancy tax, counties have to be specifically authorized by the legislature to do so. Currently, a county with a population of 30,000 or less that borders Possum Kingdom Lake may impose a hotel occupancy tax. One of the counties that currently imposes such a tax under this authority, Palo Pinto County, is growing and may soon exceed this 30,000 population ceiling provided in that population bracket. H.B. 1410 seeks to address this issue and ensure Palo Pinto County may continue to impose a hotel occupancy tax by increasing the population ceiling to 50,000.

### **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. 1410 amends the Tax Code to increase from 30,000 to 50,000 the maximum population that a county bordering Possum Kingdom Lake may have to be eligible to exercise the authority to impose a county hotel occupancy tax.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2023.