

BILL ANALYSIS

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

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.