

BILL ANALYSIS

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

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.