

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 6, 2023

TO: Honorable Brian Birdwell, Chair, Senate Committee on Natural Resources & Economic Development

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1034 by Stucky (Relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **As Engrossed**

No fiscal implication to the State is anticipated.

The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would amend Section 352.002 by adding Subsection (w) to authorize the commissioner's court of a county with a population of more than 65,000 that contains a portion of a national grasslands to impose a county hotel occupancy tax. The bill would amend Section 352.003 by adding Subsection (bb) to impose a 2 percent county tax rate ceiling. The bill would add Section 352.115 to to provide restrictions on the allowable uses of the hotel occupancy tax revenue in this county.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to Wise County.

Source Agencies:

LBB Staff: JMc, MOc, CMA, KK, SD, BRI