

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 1, 2023

TO: Honorable Morgan Meyer, Chair, House Committee on Ways & Means

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1410 by Rogers (Relating to the authority of certain counties to impose a hotel occupancy tax.),
As Introduced

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| No fiscal implication to the State is anticipated. |
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The bill would amend Chapter 352 of the Tax Code, regarding county hotel occupancy taxes.

The bill would amend Section 352.002(a)(10) by authorizing a county that has a population of 50,000 or less and borders Possum Kingdom Lake to impose a county hotel occupancy lake. Under current law, the population threshold is 30,000 or less.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to certain counties that border Possum Kingdom Lake.

Source Agencies:

LBB Staff: JMc, KK, SD, BRI