

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 15, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB3235 by Troxclair (Relating to the authority of certain counties to impose a county hotel occupancy 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 Subsection 352.002(a)(21) by adding "or the childhood home" to authorize a county through which the Pedernales River flows and in which the the birthplace or childhood home of a president of the United States is located to impose a county hotel occupancy tax.

The bill would have no state revenue implications.

Local Government Impact

The bill applies to Blanco County.

Source Agencies:

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