

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 25, 2023

TO: Honorable Dade Phelan, Speaker of the House, House of Representatives

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB5105 by Stucky (Relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **As Passed 2nd House**

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 have no state revenue implications.

Local Government Impact

The bill would affect Denton County.

Source Agencies:

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