

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

April 16, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB5136 by Kacal (Relating to the applicability of a county hotel occupancy tax to certain recreational vehicle parks and campgrounds in certain counties and the use of revenue from that tax.), **As Introduced**

No fiscal implication to the State is anticipated.

The bill amend Chapter 352 of the Tax Code, relating to County Hotel Occupancy Tax, by adding Subsection 352.002(i-1) to authorize the commissioners court of a county that is authorized to levy a county hotel occupancy tax under Subsection (i) to impose a county hotel occupancy tax on a person who pays for the use of space to locate a recreational vehicle in a recreational vehicle park or a campground that provides areas for locating recreational vehicles for transient guest use.

The bill would add Section 352.115 to allow a county authorized to levy a tax under Sections 352.002(i) and (i-1) to use the revenue for the improvement, maintenance, repair, and operation of a fairground operated by the county that periodically hosts a county fair and a program sponsored by a 4-H club.

Local Government Impact

The bill would affect Washington County.

Source Agencies:

LBB Staff: JMc, KK, SD, BRI