

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: HB5178 by Ashby (Relating to authorizing certain counties to impose a hotel occupancy tax and the applicability of that tax in certain counties.), **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 (ee) to authorize the commissioner's court of a county that has a population of 80,000 or more and that contains a portion of the Angelina National Forest to levy a hotel occupancy tax.

The bill would have no state revenue implications.

Local Government Impact

The bill applies to Angelina County.

Source Agencies:

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