

SENATE AMENDMENTS

2nd Printing

By: Stucky

H.B. No. 1034

A BILL TO BE ENTITLED

AN ACT

relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that tax.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (w) to read as follows:

(w) The commissioners court of a county with a population of more than 65,000 that contains a portion of a national grassland may impose a tax as provided by Subsection (a).

SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (bb) to read as follows:

(bb) The tax rate in a county authorized to impose the tax under Section 352.002(w) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended by adding Section 352.115 to read as follows:

Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES CONTAINING NATIONAL GRASSLAND. In addition to the purposes authorized by this chapter, the revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(w) may be used for:

(1) the purposes described by Section 352.101(a); and

(2) historical preservation and restoration.

SECTION 4. This Act takes effect September 1, 2023.

By: Tom Parker

ADOPTED

H.B. No. 1034

Substitute the following for __.B. No. :

MAY 18 2023

By: Laffum

Latey Spaw C.S. __.B. No.
Secretary of the Senate

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2 relating to authorizing certain counties to impose a hotel
3 occupancy tax and the use of revenue from that tax.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 352.002, Tax Code, is amended by adding
6 Subsection (w) to read as follows:

7 (w) The commissioners court of a county with a population of
8 more than 65,000 that contains a portion of a national grassland may
9 impose a tax as provided by Subsection (a).

10 SECTION 2. Section 352.003, Tax Code, is amended by adding
11 Subsection (bb) to read as follows:

12 (bb) The tax rate in a county authorized to impose the tax
13 under Section 352.002(w) may not exceed two percent of the price
14 paid for a room in a hotel.

15 SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended
16 by adding Section 352.115 to read as follows:

17 Sec. 352.115. USE OF REVENUE: CERTAIN COUNTIES CONTAINING
18 NATIONAL GRASSLAND. In addition to the purposes authorized by this
19 chapter, the revenue from a tax imposed under this chapter by a
20 county authorized to impose the tax under Section 352.002(w) may be
21 used for:

22 (1) the purposes described by Section 352.112; and

23 (2) historical preservation and restoration.

24 SECTION 4. This Act takes effect September 1, 2023.

LEGISLATIVE BUDGET BOARD
Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 19, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1034 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 amend Section 352.002 by adding Subsection (w) to authorize the commissioner's court of a county with a population of more than 65,000 that contains a portion of a national grasslands to impose a county hotel occupancy tax. The bill would amend Section 352.003 by adding Subsection (bb) to impose a 2 percent county tax rate ceiling. The bill would add Section 352.115 to to provide restrictions on the allowable uses of the hotel occupancy tax revenue in this county.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to Wise County.

Source Agencies:

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

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 12, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1034 by Stucky (relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **Committee Report 2nd House, Substituted**

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 (w) to authorize the commissioner's court of a county with a population of more than 65,000 that contains a portion of a national grasslands to impose a county hotel occupancy tax. The bill would amend Section 352.003 by adding Subsection (bb) to impose a 2 percent county tax rate ceiling. The bill would add Section 352.115 to to provide restrictions on the allowable uses of the hotel occupancy tax revenue in this county.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to Wise County.

Source Agencies:

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

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

May 6, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1034 by Stucky (Relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that 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 Section 352.002 by adding Subsection (w) to authorize the commissioner's court of a county with a population of more than 65,000 that contains a portion of a national grasslands to impose a county hotel occupancy tax. The bill would amend Section 352.003 by adding Subsection (bb) to impose a 2 percent county tax rate ceiling. The bill would add Section 352.115 to to provide restrictions on the allowable uses of the hotel occupancy tax revenue in this county.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to Wise County.

Source Agencies:

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

LEGISLATIVE BUDGET BOARD

Austin, Texas

FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION

March 30, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1034 by Stucky (Relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **As Introduced**

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 (w) to authorize the commissioner's court of a county with a population of more than 65,000 that contains a portion of a national grasslands to impose a county hotel occupancy tax. The bill would amend Section 352.003 by adding Subsection (bb) to impose a 2 percent county tax rate ceiling. The bill would add Section 352.115 to provide restrictions on the allowable uses of the hotel occupancy tax revenue in this county.

The bill would have no state revenue implications.

Local Government Impact

The bill would apply to Wise County.

Source Agencies:

LBB Staff: JMc, KK, SD, BRI

LEGISLATIVE BUDGET BOARD

Austin, Texas

TAX/FEE EQUITY NOTE

88TH LEGISLATIVE REGULAR SESSION

March 30, 2023

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

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: HB1034 by Stucky (Relating to authorizing certain counties to impose a hotel occupancy tax and the use of revenue from that tax.), **As Introduced**

No statistically significant impact on the overall distribution of a state tax or fee burden among individuals and businesses is anticipated from the provisions of this bill.

Source

Agencies:

LBB Staff: JMc, KK