

BILL ANALYSIS

H.B. 2404
By: King
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The bill author has informed the committee that under current state law, the City of Childress has a seven percent hotel occupancy tax applicable to hotels within the boundaries of the city. H.B. 2404 seeks to extend this program to the County of Childress by authorizing the commissioners court of a county that borders Oklahoma and is bisected by U.S. Highway 62 to impose a seven percent hotel occupancy tax that is applicable to all hotels in the county that are not subject to the city hotel occupancy tax.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

RULEMAKING AUTHORITY

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

H.B. 2404 amends the Tax Code to authorize the commissioners court of a county that borders Oklahoma and is bisected by U.S. Highway 62 to impose a county hotel occupancy tax. The bill makes such a tax inapplicable to a hotel located in a municipality that imposes a municipal hotel occupancy tax applicable to the hotel.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2025.