

## **BILL ANALYSIS**

H.B. 3179  
By: Virdell  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

While municipalities have blanket authority to impose a hotel occupancy tax, counties do not. Instead, the Texas Legislature must authorize a particular county to do so, with the revenue from this tax largely being used for the purpose of promoting tourism and local attractions. H.B. 3179 seeks to grant this authority to Mason County.

### **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. 3179 amends the Tax Code to authorize the commissioners court of a county in which the confluence of the Llano River and the James River is located 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.