

BILL ANALYSIS

Senate Research Center
89R12856 JBD-F

S.B. 1087
By: Perry
Economic Development
4/4/2025
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

S.B. 1087 would authorize Mason County to impose a hotel occupancy tax (HOT tax) on short-term accommodations, such as hotels and cabins, in a county in which the confluence of the Llano River and the James River is located. While municipalities in Texas can impose this tax through city ordinances, counties must receive specific legislative approval.

A tax under this subsection would not apply to a hotel located in the city of Mason, as they are already subject to a municipal HOT tax. This prevents overlapping charges. Revenue generated from the tax could support county initiatives, such as advertising and promoting the area as a tourism destination, benefiting Mason County's community and economy.

If enacted, the bill would take immediate effect with sufficient legislative support or, alternatively, on September 1, 2025.

As proposed, S.B. 1087 amends current law relating to the authority of certain counties to impose a hotel occupancy tax.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 352.002, Tax Code, by adding Subsection (hh), as follows:

(hh) Authorizes the commissioners court of a county in which the confluence of the Llano River and the James River is located to impose a tax as provided by Subsection (a) (relating to the authorized taxation by the commissioners courts of certain counties on a person who, under certain circumstances, pays for a room meeting certain criteria). Provides that a tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes) applicable to the hotel.

SECTION 2. Effective date: upon passage or September 1, 2025.