

**LEGISLATIVE BUDGET BOARD
Austin, Texas**

FISCAL NOTE, 89TH LEGISLATIVE REGULAR SESSION

April 5, 2025

TO: Honorable Phil King, Chair, Senate Committee on Economic Development

FROM: Jerry McGinty, Director, Legislative Budget Board

IN RE: SB1086 by Perry (Relating to the authority of certain counties to impose a hotel occupancy tax.), **As
Introduced**

No fiscal implication to the State is anticipated.

Local Government Impact

The bill would authorize the commissioners court of a county that borders Oklahoma and is bisected by United States Highway 62 to impose a county hotel occupancy tax.

Source Agencies:

LBB Staff: JMc, RStu, SD, BRI