

BILL ANALYSIS

Senate Research Center
87R19129 RDS-F

H.B. 2345
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Natural Resources & Economic Development
5/18/2021
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Concerns have been raised regarding uneven hotel occupancy taxes assessed in Blanco County. For instance, some hotels located in Johnson City and the City of Blanco are subject to certain hotel occupancy taxes, while other hotels, in some instances located across the street, are not subject to a tax. Furthermore, it has been suggested that Blanco County is in need of additional revenue sources to help promote tourism.

H.B. 2345 seeks to provide for even taxation across the county and to establish a valuable revenue stream for the county to use in the promotion of tourism by imposing a county hotel occupancy tax in Blanco County.

H.B. 2345 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 (aa), as follows:

(aa) Authorizes the commissioners court of a county that contains a headquarters and visitor center for a national historical park dedicated to a former president of the United States to impose a tax authorized by Subsection (a) (relating to a tax on a person who pays for the use or possession or the right to use or possession certain hotel rooms). Provides that the 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: September 1, 2021.