

## **BILL ANALYSIS**

Senate Research Center  
88R12481 CJC-D

H.B. 3235  
By: Troxclair (Campbell)  
Natural Resources & Economic Development  
5/15/2023  
Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

At present, both the City of Blanco and Johnson City impose a seven percent municipal hotel occupancy tax. However, Blanco County, in which both of these cities are located, currently is not authorized to impose a hotel occupancy tax of its own. H.B. 3235 seeks to equalize hotel taxation across the county by authorizing Blanco County to impose a seven percent county hotel occupancy tax, for use in promoting tourism in the county.

H.B. 3235 amends current law relating to the authority of certain counties to impose a county 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(a), Tax Code, to authorize the commissioners courts of certain counties by the adoption of an order or resolution to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping, including a county through which the Pedernales River flows and in which the birthplace or the childhood home of a president of the United States is located.

SECTION 2. Effective date: upon passage or September 1, 2023.