

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB 1104
Version:	POLPCS1
Request Number:	12272
Author:	Rep. Kelley
Date:	2/24/2025
Impact:	\$0

Research Analysis

The proposed policy committee substitute to HB 1104 allows a board of county commissioners to levy a three percent lodging tax to be used for building and maintaining county-owned facilities that promote tourism. The lodging tax must be approved by a majority of the registered voters of the county in a special election or by initiative petition signed by not less than 5 percent of the registered voters of the county.

Prepared By: Keana Swadley

Fiscal Analysis

The proposed policy committee substitute to HB 1104 permits counties to levy a three percent (3%) lodging tax, directs use of associated proceeds, and requires a certain related voting procedure. The measure deals exclusively with local county level government and does not mandate any action or expenditure by a state agency. Therefore, the measure is not anticipated to have a direct fiscal impact on the state budget or appropriations.

Prepared By: Zach Lein, House Fiscal Staff

Other Considerations

None.