

**BILL SUMMARY**  
1<sup>st</sup> Session of the 60<sup>th</sup> Legislature

<b>Bill No.:</b>	<b>HB 1104</b>
<b>Version:</b>	<b>CS</b>
<b>Request Number:</b>	<b>13282</b>
<b>Author:</b>	<b>Rep. Kelley</b>
<b>Date:</b>	<b>3/18/2025</b>
<b>Impact:</b>	<b>\$0</b>

**Research Analysis**

The 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 60 percent of the registered voters of the county in a special election.

Prepared By: Keana Swadley

**Fiscal Analysis**

The committee substitute to HB 1104 does not materially alter the prior fiscal impact statement. 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.