

**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>POLREC</b>
<b>Request Number:</b>	<b>12620</b>
<b>Author:</b>	<b>Rep. Kelley</b>
<b>Date:</b>	<b>3/4/2025</b>
<b>Impact:</b>	<b>\$0</b>

**Research Analysis**

The policy committee recommendation 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 five percent of the registered voters of the county.

Prepared By: Keana Swadley

**Fiscal Analysis**

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