

BILL SUMMARY
1st Session of the 60th Legislature

Bill No.:	HB 1104
Version:	POLREC-AMD1
Request Number:	
Author:	Rep. Kelley
Date:	3/6/2025
Impact:	\$0

Research Analysis

The amendment to the policy committee recommendation for HB 1104 establishes that in order to levy the three percent lodging tax, it must be approved by 60 percent of the registered voters of the county rather than a majority.

HB 1104, as amended, 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 amendment to the policy committee recommendation for HB 1104 modifies voter approval from a simple majority to requiring a sixty percent (60%) majority vote.

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.