



FISCAL NOTE

House Bill 105

Committee: Ways and Means General Fund

Sponsor: Representative Paul W. Lee

Analyst: Jennifer Farish

Date: 02/28/2024

House Bill 105 as reported by the Committee on Ways and Means General Fund would decrease transient occupancy (i.e. lodgings) tax receipts to the State General Fund (SGF) and the Bureau of Tourism and Travel, beginning in Fiscal Year 2025, by an undetermined amount dependent on the amount of gross proceeds exempted from this tax for lodging at certain marine slips or camping spaces.

This bill would also decrease lease tax receipts to the SGF, beginning in Fiscal Year 2025, by an undetermined amount dependent on the amount of gross proceeds exempted from this tax for the lease of certain vehicles.