

A resolution of the Collin County Commissioners Court supporting legislation to exempt Texas counties from the State Hotel Occupancy Tax

Whereas, Texas counties are the functional arm of state government and are responsible for the operation and management of numerous state programs as required or authorized by state law; and

Whereas, Texas counties provide essential state services to constituents at the local level, many of which are fully or partially supported with funds disbursed by the State of Texas through the state appropriations process; and

Whereas, Texas counties are required by state law to provide for the continuing education and professional development of county officials and employees, often requiring travel and overnight stays that are subject to the State of Texas Hotel Occupancy Tax; and

Whereas, the State of Texas currently exempts from the Hotel Occupancy Tax several entities, including federal agencies, state government officials and employees, and certain charitable, educational, and religious organizations, but does not exempt county governments, their officials, or employees; and

Whereas, when counties, as political subdivisions of the State, pay the State Hotel Occupancy Tax from revenues generated through local property taxes, it results in an inefficient practice in which one taxing entity collects taxes from another taxing entity, ultimately increasing the financial burden on local property taxpayers; and

Whereas, exempting Texas counties from the State Hotel Occupancy Tax would reduce this inefficiency, improve governmental accountability, and help alleviate the impact of rising local property taxes on Texas citizens.

Now, therefore, be it resolved that the Collin County Commissioners Court does hereby support and favor the passage of legislation that exempts counties, their officials, and employees from paying the State of Texas Hotel Occupancy Tax when traveling on official county business.

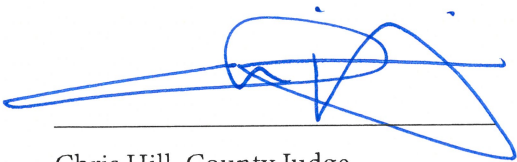
A motion was made, seconded, and carried by a majority of the court members in attendance during a regular session on Monday, February 2, 2026.

State of Texas
Collin County
Commissioners Court

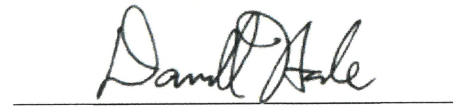
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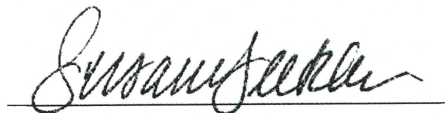
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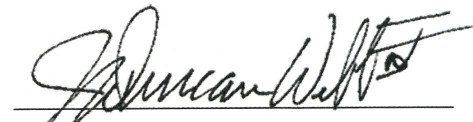
Chris Hill, County Judge



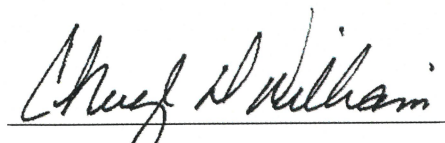
Darrell Hale, Commissioner, Pct 3



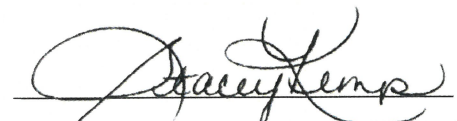
Susan Fletcher, Commissioner, Pct 1



Duncan Webb, Commissioner, Pct 4



Cheryl Williams, Commissioner, Pct 2



ATTEST: Stacey Kemp, County Clerk