



JOHNSON COUNTY COMMISSIONERS COURT

Christopher Boedeker
County Judge

Rick Bailey
Commissioner
Precinct 1

Kenny Howell
Commissioner
Precinct 2

Mike White
Commissioner
Precinct 3

Larry Woolley
Commissioner
Precinct 4

THE STATE OF TEXAS

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§

RESOLUTION 2026-02

COUNTY OF JOHNSON

**RESOLUTION SUPPORTING LEGISLATION TO EXEMPT TEXAS COUNTIES
FROM THE STATE HOTEL OCCUPANCY TAX**

WHEREAS, Johnson County serves as a functional arm of state government and is responsible for the operation and management of numerous state programs as required or authorized by state law; and

WHEREAS, Johnson County provides 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, Johnson County is 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 several entities from the Hotel Occupancy Tax, 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 Johnson County, as a political subdivision of the State, pays the State Hotel Occupancy Tax from revenues generated through local property taxes, it results in an inefficient practice known as “**tax churn**,” in which one taxing entity collects taxes from another taxing entity, ultimately increasing the financial burden on local property taxpayers; and

WHEREAS, exempting Johnson County 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; and

WHEREAS, the exemption would further align counties with other government and nonprofit entities already recognized under state law as exempt from this tax, ensuring consistent and equitable tax treatment across all public entities.

NOW, THEREFORE, BE IT RESOLVED that the Johnson County Commissioners Court does hereby find that it is in the best interest of Johnson County and their taxpayers to 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.

BE IT FURTHER RESOLVED that a copy of this resolution be forwarded to the members of the Texas Legislature representing Johnson County and to the Texas Association of Counties.

Said Resolution was moved and approved on this, the 23rd day of February 2026.



Christopher Boedeker, Johnson County Judge

Voted: yes, no, abstained



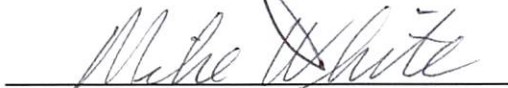
Rick Bailey, Comm. Pct. 1

Voted: yes, no, abstained



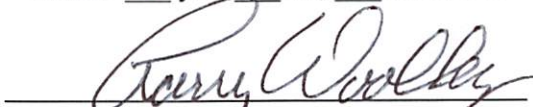
Kenny Howell, Comm. Pct. 2

Voted: yes, no, abstained



Mike White, Comm. Pct. 3

Voted: yes, no, abstained



Larry Woolley, Comm. Pct. 4

Voted: yes, no, abstained


ATTEST: April Long, County Clerk

