



GLENN HEGAR TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

P.O.Box 13528 • Austin, TX 78711-3528

June 26, 2025

Mr. David Smith
Bexar County Manager
101 W Nueva, 10th Floor
San Antonio, Texas 78205

Dear Mr. Smith:

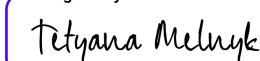
Thank you for your email of June 10, 2025 transmitting the Commissioners' Court of Bexar County's Resolution of June 10, 2025, providing for the planning, acquisition, establishment, development, construction, and renovation of venue projects and designating the method of financing those projects pursuant to Chapter 334 of the Local Government Code.

The Resolution provides that Bexar County, subject to approval at an election, would continue the imposition of a short term motor vehicle rental tax, under the provisions of Subchapter E, at a rate not to exceed five percent (5%); and increase the rate of a short term hotel occupancy tax, under the provisions of Subchapter H, from 1.75 percent (1.75%) to two percent (2%) to finance the projects.

Pursuant to Section 334.022 of the Texas Local Government Code, the Resolution has been reviewed. The Comptroller's Office has determined that the approval and implementation of the Resolution would have no significant negative impact on state revenue. If you have any questions, please do not hesitate to contact Chris Tjon at 512-936-8587 or by email at christopher.tjon@cpa.texas.gov.

Sincerely,

Signed by:


Tetyana Melnyk

Tetyana Melnyk

Revenue Estimating Division Director