

Exhibit "C"

STATE OF TEXAS

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COUNTY OF MARION

**Resolution 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 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 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; 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 Marion County Commissioners Court does hereby find that it is in the best interest of Texas counties 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 this county and to the Texas Association of Counties for distribution and advocacy in support of this legislation.

APPROVED AND ADOPTED by the Marion County Commissioners Court on this the  
\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

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Leward J. LaFleur, County Judge, Marion County, Texas

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J.R. Ashley, Commissioner Pct. 1

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Jacob Pattison, Commissioner Pct. 2

\_\_\_\_\_  
Paul D. Webb, Commissioner Pct. 3

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Gered R. Lee, Commissioner Pct. 4

Attest:

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Kimberly Wise, County Clerk