

HB 2433 -- TRANSIENT GUEST TAXES FOR TOURISM

SPONSOR: Thompson

Currently, several cities are statutorily authorized to levy a tax of between 2% to 5% per room per night on charges of rooms paid by transient guests of hotels, motels, bed and breakfasts, and campground cabins, upon voter approval. Proceeds of the tax may be used only to promote tourism.

This bill would add a city with more than 4,400 but fewer than 4,900 inhabitants that is the county seat of a county with more than 30,000 but fewer than 35,000 inhabitants to this list of authorized cities.

Upon enactment, this will apply to Lexington.

This bill is similar to HB 1344 (2025).