

## **BILL ANALYSIS**

H.B. 808

By: Seaman

Local Government Ways and Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Certain coastal counties have previously sought and received legislative approval to collect hotel/motel tax along barrier islands outside of city limits. Enabling legislation also specifically allows the tax to be used to clean and administer beach programs such as for public safety and lifeguards. In 1999, the legislature adopted Sections 351.1055(b) and 351.107(e) to the Tax Code which allows certain municipalities, upon annexation of a barrier island area previously in the county and the county collected hotel/motel tax for beach cleaning, to use the new municipal hotel occupancy tax from that area to clean and maintain public beaches. The purpose of H.B.808 is to clarify which hotel/motels are affected by the legislation.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

### **ANALYSIS**

The proposed bill clarifies sections 351.1055(b) and 351.107(e) in that it says that hotel/motels that occupy the area that was previously in the county and defines the area affected by this legislation as only an island bordering the Gulf of Mexico.

### **EFFECTIVE DATE**

This Act takes effect July 1, 2003, if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for effect on that date, this Act takes effect September 1, 2003.