

BILL ANALYSIS

H.B. 1025

By: Hupp

Local Government Ways and Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

The current law does not specifically address or allow certain counties bordering Lake Buchanan to impose a hotel occupancy tax. House Bill 1025 extends the hotel occupancy taxing ability to those counties with a population of 34,000 or more that also borders Lake Buchanan.

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

House Bill 1025 amends Section 352.002(a), Tax Code to authorize a county that has a population of 34,000 or more and borders Lake Buchanan to impose a tax on a person who, under a lease concession, permit, right of access license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping.

EFFECTIVE DATE

Immediately upon a two-thirds vote of the members of each house. Otherwise, September 1, 2003.