

BILL ANALYSIS

C.S.H.B. 1827
By: Casteel
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

In 1989, the 71st Legislature created the Water Oriented Recreation District (WORD) of Comal County to generate revenues for river cleanup in the county resulting from the enormous tourist business on the Guadalupe River. The City of New Braunfels lacks a revenue mechanism for river cleanup within the city limits. C.S.H.B. 1827 allows New Braunfels to use a portion of the state hotel occupancy tax revenue to clean and maintain the Comal and Guadalupe rivers within the city limits.

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

C.S.H.B. 1827 amends the Tax Code to require the comptroller, not later than the last day of the month following a calendar quarter, to compute the revenue derived from the collection of taxes at a rate of one percent and received from hotels located in a municipality with a population of more than 35,000 in a county in which a park and recreation district has been created under Chapter 324, Local Government Code. The bill requires the comptroller to issue the municipality a warrant drawn on the general revenue fund in the amount computed. A municipality receiving the money may use the money only to clean and maintain rivers located within the boundaries of the municipality.

EFFECTIVE DATE

October 1, 2003.

COMPARISON OF ORIGINAL TO SUBSTITUTE

C.S.H.B. 1827 changes the effective date to October 1, 2003 to allow the comptroller of public accounts to begin computing refund at the start of the first complete calendar quarter.