

## **BILL ANALYSIS**

C.S.H.B. 2076  
By: Casteel  
Local Government Ways and Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

Currently, Bandera County collects a county hotel occupancy tax and may use this money for general promotion and tourist advertising as well as a solicitation program to attract conventions and visitors. CSHB 2076 proposes to expand the permissible uses of the county hotel tax by Bandera County and changes population thresholds that are applicable to this county hotel tax to be consistent with the current population of Bandera County.

### **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**

SECTION 1. Amends Sec. 352.002(a), Tax Code, by changing the references to the "Republic of Mexico" to read the "United Mexican States" to be consistent with current preferred terminology. Also, increases the population threshold for this county hotel occupancy tax from "a county that has a population of 17, 500 or less" to "a county that has a population of 30,000 or less."

SECTION 2. Amends Sec. 352.1032, Tax Code, by adding a new authorized category for use of the county hotel occupancy tax to include site acquisition, construction, improvement, enlargements, equipping, repairs, and maintenance and operation of a visitor information center.

SECTION 3. Effective date: September 1, 2003.

### **EFFECTIVE DATE**

September 1, 2003.

### **COMPARISON OF ORIGINAL TO SUBSTITUTE**

CSHB 2076 strikes the language of Section 3 relating to the tax rate within the county and municipality.