

BILL ANALYSIS

C.S.H.B. 2162
By: McReynolds
Local Government Ways and Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Under current law, Section 352.002 of the Tax Code allows certain counties to impose a hotel occupancy tax. House Bill 2162 extends the hotel occupancy taxing ability to those counties with a population of 21,000 or less that borders the Neches River and in which there is located a national preserve.

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 ONE:

Amends Section 352.002, Tax Code, to add Subsection (a) subdivision (17) to include a county that has a population of 21,000 or less that borders the Neches River and in which there is located a national preserve in counties authorized to impose a hotel occupancy tax.

EFFECTIVE DATE

This Act takes effect immediately 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 immediate effect, this Act takes effect September 1, 2003.

COMPARISON OF ORIGINAL TO SUBSTITUTE

The substitute prohibits a county that has a population of 21,000 or less that borders the Neches River, and in which there is located a national preserve, from collecting the occupancy taxes from hotels that are located within a municipality who already collects a city hotel occupancy tax under Section 351 of the Tax Code.