

BILL ANALYSIS

Senate Research Center

S.B. 234
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Intergovernmental Relations
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Enrolled

DIGEST AND PURPOSE

Current law does not specifically allow certain counties bordering Lake Buchanan to impose a hotel occupancy tax. S.B. 234 extends the hotel occupancy taxing ability to a county with a population of 34,000 or more, if such a county borders Lake Buchanan.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Sections 352.002(a) and (d), Tax Code, as follows:

- (a) Includes a county that has a population of 34,000 or more and borders Lake Buchanan in the list of counties with authority to impose a hotel occupancy tax. Makes conforming changes.
- (d) Provides that the tax imposed by a county authorized by Subsections (a)(4), (6), (8), (10), (11), (12), or (17) does not apply to a hotel located in a municipality that imposes a tax under Chapter 351, applicable to a hotel.

SECTION 2. Effective date: upon passage or September 1, 2003.