

## **BILL ANALYSIS**

S.B. 234  
By: Fraser  
Local Government Ways and Means  
Committee Report (Unamended)

### **BACKGROUND 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**

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 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.

### **EFFECTIVE DATE**

Upon passage or September 1, 2003.