

BILL ANALYSIS

Senate Research Center

S.B. 234
By: Fraser
Intergovernmental Relations
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As Filed

DIGEST AND PURPOSE

Current law does not specifically allow certain counties bordering Lake Buchanan to impose a hotel occupancy tax. As proposed, 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 Section 352.002(a), Tax Code, to include 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.

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