

## **BILL ANALYSIS**

C.S.H.B. 214  
By: Casteel  
Local Government Ways & 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.

CSHB 214 extends the hotel occupancy taxing ability to a county with a population of less than 22,000 and in which the birthplace of a President of the United States is located.

### **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**

CSHB 214 amends Section 352.002(a), Tax Code, to add Subsection (21) to a county with a population of less than 22,000 and in which the birthplace of a President of the United States is located is authorized to impose a hotel occupancy tax.

### **EFFECTIVE DATE**

Upon passage or September 1, 2005.

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

The substitute further narrows the definition of the county that can oppose a hotel occupancy tax by adding the population restriction of the county to less than 22,000.