BILL ANALYSIS

C.S.H.B. 1458 By: Macias Local Government Ways & Means Committee Report (Substituted)

BACKGROUND AND PURPOSE

Being that the Guadalupe and Comal rivers are vacation and holiday destinations for millions of Texans across the state, part of the state collected money needs to stay in the area to maintain the beauty of these rivers. C.S.H.B. 1458 would cause a small part of the total amount of hotel occupancy tax collected within the New Braunfels to remain in New Braunfels to clean trash in these rivers.

RULEMAKING AUTHORITY

It is the opinion of the committee that this bill does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

ANALYSIS

SECTION 1. C.S.H.B. 1458 would amend Subchapter F, Chapter 156, of the Tax Code by adding Section 156.2513 which would require the comptroller return by the last day of the month following a calendar quarter the lesser of the amount between money spent by the applicable municipality towards removing trash and litter in the state-owned rivers and their river beds located within the boundaries of the municipality during the calendar quarter or 2% of the total amount of hotel occupancy tax collected within a applicable municipality. The bill requires that the applicable municipality must furnish specified documentation to the comptroller.

SECTION 2. Identifies the effective date of this act.

EFFECTIVE DATE

Effective date of the act is immediate upon two-thirds vote of each house or October 1, 2007.

COMPARISON OF ORIGINAL TO SUBSTITUTE

C.S.H.B. 1458 modifies the original by changing the identifying characteristics of an applicable municipality. In order to receive funds under this Section, a municipality would have to prove they receive more than 175,000 visitors to the state-owned rivers located within the boundaries of the municipality.

C.S.H.B. 1458 modifies the original by limiting the amount of money expended under this Section. The amount the comptroller would send would be the lesser of money spent by the applicable municipality towards cleaning trash or 2% of the total amount of hotel occupancy tax collected within a applicable municipality.

C.S.H.B. 1458 modifies the original by limiting the way the money received under this section may be spent.

C.S.H.B. 1458 clarifies that the applicable municipality must furnish to the comptroller specified documentation.

C.S.H.B. 1458 modifies the original by changing the effective date from October 1, 2007 to allow for an immediate enactment if it receives a vote of two-thirds members of each house.