

## **BILL ANALYSIS**

H.B. 1669  
By: Cook, Robby  
Local Government Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Presently, certain counties are able to impose a county hotel occupancy tax. HB 1669 would allow a county that has a population of 16,000 or more and borders the entire north shore of Lake Somerville to impose a 2% hotel/motel occupancy tax.

### **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**

Adding to SECTION 1. Section 352.002 (a) of Tax Code to include subsection (22) to include a county that has a population of 16,000 or more and borders the entire north shore of lake Somerville.

And adding to SECTION 2. Section 352.003 of Tax Code to include Subsection (h) to read as follow:

The tax rate in a county authorized to impose the tax under Section 352.002 (a) (22) may not exceed two percent of the price paid for the room.

### **EFFECTIVE DATE**

September 1, 2007.