

BILL ANALYSIS

Senate Research Center
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C.S.H.B. 1669
By: Cook, Robby (Ogden)
Intergovernmental Relations
5/10/2007
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently a number of counties do not have the authority to impose a hotel occupancy tax.

C.S.H.B. 1669 adds counties meeting certain criteria to the list of counties that are authorized to impose a hotel occupancy tax.

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 add a county that has a population of 16,000 or more and borders the entire north shore of Lake Somerville, a county with a population of 20,000 or less and that is bordered by the Brazos and Navasota Rivers, a county that has a population between 15,000 and 25,000 and is located on the Trinity and Navasota Rivers, and a county that has a population of less than 15,000 and that is bordered by the Trinity and Navasota Rivers, to the list of counties in which the commissioners court is authorized to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping.

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsections (h), to prohibit the tax rate in a county authorized to impose the tax under Section 352.002(a)(22), (23), (24) or (25) from exceeding two percent of the price paid for a room in a hotel.

SECTION 3. Effective date: upon passage or September 1, 2007.