

BILL ANALYSIS

C.S.H.B. 2472
By: Homer
Local Government Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Presently, counties of certain population and in a certain area are able to impose a county hotel occupancy tax. C.S.H.B. 2472 would add a new area to the code.

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

Adds a county with a population of less than 10,000 that is bordered by the Sulphur River to Section 352.002 of the Tax Code

EFFECTIVE DATE

This Act takes effect immediately if it receives the Constitutionally required two-thirds vote of each house. Failing that, the Act takes effect September 1, 2007.

COMPARISON OF ORIGINAL TO SUBSTITUTE

HB2472 increased the population and square mileage of a county eligible for Section 352.002 of the Tax Code. CSHB2472 took that out and added a county with a population of less than 10,000 that is bordered by the Sulphur River to Section 352.002 of the Tax Code.