

## **BILL ANALYSIS**

S.B. 213  
By: Fraser  
Local Government Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Under current law, the hotel occupancy tax may only be imposed by a county that borders Lake Buchanan with a population of 34,000 or more. This bill will allow counties with a population of 15,000 or more that border Lake Buchanan to impose the hotel occupancy tax under Section 352.002, Tax Code.

S.B. 213 extends the hotel occupancy taxing ability to all counties that border Lake Buchanan.

### **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**

SECTION 1. Amends Section 352.002(a), Tax Code, as follows:

(a) Decreases from 34,000 to 15,000 the population of a county bordering Lake Buchanan in which the commissioners court is authorized to impose a county hotel occupancy tax.

SECTION 2. Amends Section 352.003(g), Tax Code, as follows:

(g) Prohibits the tax rate in a county authorized to impose the tax under Section 352.002(a)(18), rather than Section 352.002(a)(17), from exceeding two percent of the price paid for a room in a hotel.

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

### **EFFECTIVE DATE**

Upon passage or September 1, 2007.