

## **BILL ANALYSIS**

Senate Research Center

H.B. 749  
By: Darby (Duncan)  
Intergovernmental Relations  
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Engrossed

### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

The bill amends current law, under Section 352.002, Tax Code, to give the Commissioners Court of Scurry County the authority to impose a hotel occupancy tax for operation and maintenance of a coliseum in the county. The tax rate is not to exceed two percent of the price paid for a hotel room. The purpose of the tax is to create revenue for operation and maintenance of a coliseum in Scurry County.

H.B. 749 amends current law relating to the authority of certain counties to impose a hotel occupancy tax for the maintenance and operation of a coliseum in the county.

### **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, Tax Code, by adding Subsection (h), to authorize the commissioners court of a county with a population of more than 16,000 that is bordered by Lake J.B. Thomas to impose a tax as provided by Subsection (a) (relating to authorizing the commissioners courts of certain counties to impose a tax on a certain person by the adoption of an order or resolution).

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

SECTION 3. Amends Subchapter B, Chapter 352, Tax Code, by adding Section 352.1036, as follows:

Sec. 352.1036. USE OF REVENUE: COUNTIES BORDERING LAKE J.B. THOMAS. Authorizes the revenue from a tax imposed under this chapter by a county authorized to impose the tax under Section 352.002(h) to be used only to operate and maintain a coliseum in the county.

SECTION 4. Effective date: upon passage or September 1, 2009.