

## **BILL ANALYSIS**

H.B. 749  
By: Darby  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

H.B. 749 amends Section 352.002, Tax Code, to give the commissioners court of Scurry County the authority to impose a hotel occupancy tax. The tax rate may not exceed four 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.

### **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**

H.B. 749 amends the Tax Code 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 hotel occupancy tax not to exceed four percent of the price paid for a room in a hotel. The bill limits use of the revenue from the hotel occupancy tax to the operation and maintenance of a coliseum in the county.

### **EFFECTIVE DATE**

On passage, or, if the act does not receive the necessary vote, the act takes effect September 1, 2009.