

BILL ANALYSIS

H.B. 1275
By: Kolkhorst
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Washington County currently is not authorized to impose a hotel occupancy tax. The county, if authorized to impose such a tax, would use the tax revenue to increase tourism in the area, including sponsoring annual events to attract tourists. This bill has received a resolution of support from the county's commissioners court.

H.B. 1275 allows Washington County to impose a hotel occupancy tax only on establishments on which a hotel occupancy tax is not currently imposed by the City of Brenham.

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. 1275 amends the Tax Code to authorize the commissioners court of a county in which the Declaration of Independence of the Republic of Texas was signed in 1836 to impose a hotel occupancy tax. The bill makes such a tax inapplicable to a hotel located in a municipality that imposes a hotel occupancy tax applicable to the hotel.

EFFECTIVE DATE

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