

BILL ANALYSIS

Senate Research Center
81R21849 KLA-D

H.B. 3669
By: Hopson (Ogden)
Intergovernmental Relations
5/22/2009
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 3669 amends current law relating to the authority of certain counties to impose a hotel occupancy tax.

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 (k), to authorize the commissioners court of a county with a population of more than 20,000 that is bordered by the Neches and Trinity Rivers and that contains portions of the Davy Crockett National Forest to impose a tax as provided by Subsection (a) (relating to authorizing the commissioners courts of certain counties to impose a tax on a person who pays for the use or possession of a room that is in a hotel under certain conditions).

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

SECTION 3. Effective date: upon passage or September 1, 2009.