

BILL ANALYSIS

Senate Research Center
81R25902 KLA-D

H.B. 4781
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Currently, Brewster County is included among the counties with a seven percent hotel tax cap, but is not included in legislation which exempts municipalities which impose a city-authorized hotel tax.

H.B. 4781 amends current law relating to the imposition and rate of the county hotel occupancy tax in certain counties.

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 (m), to provide that a tax imposed by a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes) applicable to the hotel.

SECTION 2. Amends Section 352.003(d), Tax Code, to prohibit the tax rate in a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres, rather than a county authorized to impose the tax under Section 352.002(a)(12) (relating to a county that has a population of 35,000 or more and borders or contains a portion of Lake Fork Reservoir), from exceeding seven percent, rather than three percent, of the price paid for a room in a hotel.

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