

BILL ANALYSIS

C.S.H.B. 1033
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Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

State law grants various counties the authority to impose a county hotel occupancy tax. Because the law does not provide a blanket authority applicable to all counties, a county like Crane County cannot impose such a hotel occupancy tax and cannot access a source of local revenue that is available to other counties.

C.S.H.B. 1033 authorizes a county that has a population of less than 8,000, that borders the Pecos River, and that borders another county with a population of more than 120,000 to impose a county hotel occupancy tax.

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

C.S.H.B. 1033 amends the Tax Code to authorize the commissioners court of a county that has a population of less than 8,000, that borders the Pecos River, and that borders another county with a population of more than 120,000 to impose a county hotel occupancy tax. The bill establishes that such a tax does not apply to a hotel located in a municipality that imposes a municipal occupancy tax applicable to that hotel.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2011.

COMPARISON OF ORIGINAL AND SUBSTITUTE

C.S.H.B. 1033 contains a provision not included in the original establishing that a hotel occupancy tax imposed by a county to which the bill's provisions apply does not apply to a hotel located in a municipality that imposes a municipal occupancy tax applicable to that hotel.