

## **BILL ANALYSIS**

H.B. 1316  
By: Torres  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Eligible central municipalities are currently allowed to use certain revenue from the municipal hotel occupancy tax for hotel convention center projects that meet certain criteria. Other municipalities, such as the City of Corpus Christi, could benefit from being allowed to do so.

H.B. 1316 seeks to include a municipality with a population of 250,000 or more that is located wholly or partly on a barrier island that borders the Gulf of Mexico and is located in a county with a population of 300,000 or more among such eligible central municipalities.

### **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. 1316 amends the Tax Code to redefine "eligible central municipality," as it relates to the imposition and use of the municipal hotel occupancy tax, to include a municipality with a population of 250,000 or more that is located wholly or partly on a barrier island that borders the Gulf of Mexico and is located in a county with a population of 300,000 or more.

### **EFFECTIVE DATE**

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