

## **BILL ANALYSIS**

H.B. 3076  
By: Gallego  
Ways & Means  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, the county hotel occupancy 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 may not exceed seven percent of the price paid for a room in a hotel. H.B. 3076 would apply the same maximum tax rate to a county that borders the United Mexican States and in which there is located a national recreation area and would authorize such a county to impose a hotel occupancy tax where a municipality in the county also imposes such a tax under the condition that the combined tax rate does not exceed seven percent.

### **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. 3076 amends the Tax Code to prohibit the county hotel occupancy tax rate in a county that borders the United Mexican States and in which there is located a national recreation area from exceeding seven percent of the price paid for a room in the hotel. The bill authorizes such a county, if a municipality in the county imposes a municipal hotel occupancy tax, to impose the county hotel occupancy tax on a hotel to which the municipal tax applies at a rate that, when added to the municipal tax rate, does not exceed seven percent of the price paid for a room in the hotel.

### **EFFECTIVE DATE**

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