

## **BILL ANALYSIS**

H.B. 722  
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Agriculture & Livestock  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Certain counties are authorized by law to impose a county hotel occupancy tax. Interested parties contend that counties have been imposing the tax for several years and that revenue from the tax has been instrumental in the promotion of tourism in those counties, which continues to be a tremendous boost to local economies. H.B. 722 seeks to extend the authority to impose a county hotel occupancy tax to certain counties.

### **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. 722 amends the Tax Code to authorize the commissioners court of a county through which the Nueces River flows, that has a population of more than 11,500 and less than 25,000, and that shares a border with a county that borders the United Mexican States to impose a county hotel occupancy tax. The bill exempts from this tax a hotel located in a municipality that imposes municipal hotel occupancy taxes applicable to the hotel.

### **EFFECTIVE DATE**

On passage, or, if the bill does not receive the necessary vote, September 1, 2013.