

BILL ANALYSIS

C.S.H.B. 2269
By: Morrison
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

Interested parties note that certain cities, such as the city of Goliad, are home to many important historical sites and that these sites lead to economic development throughout the area as a result of the tourism they generate. If the county in which such a city is located lacks the authority to impose a hotel occupancy tax, the city's ability to further promote tourism and economic development is inhibited. C.S.H.B. 2269 seeks to allow certain counties to impose a county hotel occupancy tax with the intention of increasing tourism and economic development in such 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

C.S.H.B. 2269 amends the Tax Code to authorize the commissioners court of a county that has a population of 10,000 or less, in which two state historic sites are located, and through which the San Antonio River flows to impose a county hotel occupancy tax, but not on a hotel located in a municipality that imposes a municipal hotel occupancy tax on the hotel.

EFFECTIVE DATE

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

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 2269 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and highlighted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (n) to read as follows:

(n) The commissioners court of a county that has a population of 10,000 or less, in which two state historic sites are located, and through which the San Antonio River flows may impose a tax as authorized by Subsection (a).

HOUSE COMMITTEE SUBSTITUTE

SECTION 1. Section 352.002, Tax Code, is amended by adding Subsection (n) to read as follows:

(n) The commissioners court of a county that has a population of 10,000 or less, in which two state historic sites are located, and through which the San Antonio River flows may impose a tax as authorized by Subsection (a). The tax imposed under this subsection does not apply to a hotel located

in a municipality that imposes a tax under Chapter 351 applicable to the hotel.

SECTION 2. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2013.

SECTION 2. Same as introduced version.