

BILL ANALYSIS

H.B. 2808
By: Toth
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that the state should provide a hotel occupancy tax exemption for a member of the Texas State Guard who is required to be on duty for drill purposes away from the member's permanent residence. H.B. 2808 seeks to support members of the Texas State Guard by addressing this issue.

RULEMAKING AUTHORITY

It is the committee's opinion that rulemaking authority is expressly granted to the comptroller of public accounts in SECTION 1 of this bill.

ANALYSIS

H.B. 2808 amends the Tax Code to exempt from the hotel occupancy tax a member of the Texas State Guard who uses or possesses a hotel room while the member is required to be on duty for drill purposes at a location away from the member's permanent residence. The bill requires the comptroller of public accounts to adopt rules to implement the exemption and authorizes the rules to provide for the use of a properly completed hotel occupancy tax exemption certificate or for the issuance by the comptroller of a letter of exemption to a Texas State Guard member who meets the exemption requirements.

EFFECTIVE DATE

September 1, 2013.