

BILL ANALYSIS

H.B. 3337
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Agriculture & Livestock
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that certain counties are authorized by law to impose a county hotel occupancy tax, that revenue from such tax has been instrumental in the promotion of tourism in those counties, and that such tourism continues to be a tremendous boost to local economies. H.B. 3337 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. 3337 amends the Tax Code to authorize the commissioners court of a county through which the Frio River flows, that has a population of 17,000 or more, that does not share a border with a county that borders the United Mexican States, and the county seat of which holds an annual potato fest to impose a county hotel occupancy tax. The bill makes the tax inapplicable to a hotel located in a municipality that imposes a municipal hotel occupancy tax applicable to the hotel.

EFFECTIVE DATE

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