

BILL ANALYSIS

S.B. 585
By: Hegar
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that certain cities, such as Victoria, lack the authority to impose a hotel occupancy tax and that, consequently, the revenue available for city projects is limited. S.B. 585 seeks to address this issue.

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

S.B. 585 amends the Tax Code to include a municipality that is located in a county that has a population of not more than 300,000 and in which a component university of the University of Houston System is located among the municipalities authorized to use municipal hotel occupancy tax revenue to promote tourism by enhancing and upgrading existing sports facilities or fields.

EFFECTIVE DATE

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