

## **BILL ANALYSIS**

S.B. 660  
By: West  
Urban Affairs  
Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Interested parties have raised concerns regarding the procedures cities follow to collect self-assessments from hoteliers within a public improvement district and contend that it would be beneficial and more consistent if the self-assessments for tourism public improvement districts were based on procedures similar to the collection of the local hotel occupancy tax. S.B. 660 seeks to provide greater consistency by amending the applicable law relating to assessment collection in certain public improvement districts.

### **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. 660 amends the Local Government Code to authorize certain municipalities that are authorized to undertake a project that confers a special benefit on areas that share a common characteristic or use to adopt procedures for the collection of assessments under the Public Improvement District Assessment Act that are consistent with the municipality's procedures for the collection of a municipal hotel occupancy tax and to pursue remedies for the failure to pay an assessment under the Public Improvement District Assessment Act that are available to the municipality for failure to pay a municipal hotel occupancy tax.

### **EFFECTIVE DATE**

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