

BILL ANALYSIS

S.B. 1585
By: Rodríguez
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that certain sparsely populated counties, such as Hudspeth County, which is implementing an environmental development program to help operate and maintain a county fairground, county barn, and county park that would have a substantial impact on tourism and hotel activity in the area, have a small tax base. The parties express concern that such counties do not currently have the authority to impose a hotel occupancy tax. S.B. 1585 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. 1585 amends the Tax Code to authorize the commissioners court of a county that borders the Rio Grande River and has a population of less than 6,000 and an area of more than 2,500 square miles to impose a county hotel occupancy tax. The bill exempts a hotel located in a municipality that imposes a municipal hotel occupancy tax from such a county hotel occupancy tax.

EFFECTIVE DATE

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