

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 1585
By: Rodríguez
Economic Development
4/17/2013
Committee Report (Substituted)

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Hudspeth County is sparsely populated, with less than 6,000 residents, making for a relatively small tax base. The commissioners court is implementing an environmental development program which would help operate and maintain a county fairground, county barn, and county park that have a substantial impact on tourism and hotel activity in the area. At this time, Hudspeth County does not have a hotel occupancy tax.

C.S.S.B. 1585 amends current law relating to the authority of certain counties to impose a county hotel occupancy tax.

RULEMAKING AUTHORITY

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 352.002, Tax Code, by adding Subsection (u), as follows:

(u) Authorizes 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 tax as provided by Subsection (a) (relating to the commissioners court of certain counties being authorized to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use, possession, or right to the use or possession of a hotel room that costs more than \$2 each day and is ordinarily used for sleeping). Provides that a tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes) applicable to the hotel.

SECTION 2. Effective date: upon passage or September 1, 2013.