

BILL ANALYSIS

H.B. 4037
By: Guillen
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, interested parties note, certain coastal counties that encompass a national wildlife refuge and a state park can use county hotel occupancy tax revenue to support beach cleanup, park maintenance, and other efforts to promote and sustain the use and preservation of these wildlife refuges and coastal lands. The parties contend that preservation of Texas' coastal parks and wildlife refuges are not only invaluable natural assets, but also hold immense potential for tourism and economic development. These parties assert that, given this potential, expanding the use of the tax revenue to include certain historic preservation and restoration efforts and building a visitor information center is appropriate. H.B. 4037 seeks to provide for such expansion.

CRIMINAL JUSTICE IMPACT

It is the committee's opinion that this bill does not expressly create a criminal offense, increase the punishment for an existing criminal offense or category of offenses, or change the eligibility of a person for community supervision, parole, or mandatory supervision.

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. 4037 amends the Tax Code to cap at nine percent of the price paid for a hotel room the county hotel occupancy tax rate in a county that borders the Gulf of Mexico with a population of less than 25,000 and that is adjacent to a county with a population of more than 750,000.

H.B. 4037 authorizes a county that borders the Gulf of Mexico to use county hotel occupancy tax revenue, among other authorized uses, to acquire a site for and construct, improve, enlarge, equip, repair, operate, and maintain a visitor information center and to encourage, promote, and improve historical preservation and restoration efforts.

H.B. 4037 removes from the statutory provision conditioning the authority of a county that borders the Gulf of Mexico with a population of 50,000 to use county hotel occupancy tax revenue for certain purposes on the existence of at least one state park and one national wildlife refuge located in the county the condition that the county have at least one state park.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2015.