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| BILL ANALYSIS |

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| H.B. 926 |
| By: Murr |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  Interested parties contend that certain counties, such as Real County, need updated statutory language to continue to have the authority to levy a county hotel occupancy tax. H.B. 926 seeks to provide such an update. |
| **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. 926 amends the Tax Code to specify that, for purposes of authorizing the imposition of a county hotel occupancy tax in a county that has a population of 25,000 or less whose territory is less than 750 square miles and that has two incorporated municipalities, each with a population of 800 or less, the requirement that those municipalities be located on the Frio River applies only to one of the two municipalities. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2017. |