

BILL ANALYSIS

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

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.