

BILL ANALYSIS

H.B. 1529
By: Lambert
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties suggest that certain municipalities, such as the cities of Abilene and Midland, are in need of greater flexibility with regard to the use and allocation of municipal hotel occupancy tax revenue which could provide the cities with an additional economic development tool to attract tourism, including providing for necessary convention center hotel space. H.B. 1529 seeks to provide this flexibility by addressing the ability of certain municipalities to pledge certain tax revenue for the payment of obligations related to hotel projects.

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. 1529 amends the Tax Code to extend the restricted authorization for certain municipalities to pledge the revenue derived from imposing municipal hotel occupancy taxes for the payment of certain obligations related to hotel projects to a municipality with a population of at least 110,000 but not more than 135,000 at least part of which is located in a county with a population of not more than 135,000.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.