

BILL ANALYSIS

C.S.H.B. 3181
By: Springer
Ways & Means
Committee Report (Substituted)

BACKGROUND AND PURPOSE

According to interested parties, the commissioners courts of certain counties, such as Cooke County, have adopted resolutions seeking legislative authority to levy a county hotel occupancy tax to be used as prescribed by current law for the betterment of the county. C.S.H.B. 3181 seeks to provide that authority.

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

C.S.H.B. 3181 amends the Tax Code to authorize the commissioners court of a county that has a population of less than 100,000 and that borders Lake Ray Roberts to impose a county hotel occupancy tax at a rate of no more than two percent of the price paid for a room in a hotel. The bill authorizes revenue from the tax to be used for any purpose described by certain statutory provisions relating to the use of county hotel occupancy tax revenue in populous counties.

EFFECTIVE DATE

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

COMPARISON OF ORIGINAL AND SUBSTITUTE

While C.S.H.B. 3181 may differ from the original in minor or nonsubstantive ways, the following comparison is organized and formatted in a manner that indicates the substantial differences between the introduced and committee substitute versions of the bill.

INTRODUCED	HOUSE COMMITTEE SUBSTITUTE
SECTION 1. Section 352.002, Tax Code, is amended.	SECTION 1. Same as introduced version.
SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (u) to read as follows:	SECTION 2. Section 352.003, Tax Code, is amended by adding Subsection (u) to read as follows:

(u) The tax rate in a county authorized to impose the tax under Section 352.002(x) may not exceed three percent of the price paid for a room in a hotel.

SECTION 3. Subchapter B, Chapter 352, Tax Code, is amended.

SECTION 4. This Act takes effect immediately if it receives a vote of two-thirds of all the members elected to each house, as provided by Section 39, Article III, Texas Constitution. If this Act does not receive the vote necessary for immediate effect, this Act takes effect September 1, 2017.

(u) The tax rate in a county authorized to impose the tax under Section 352.002(x) may not exceed two percent of the price paid for a room in a hotel.

SECTION 3. Same as introduced version.

SECTION 4. Same as introduced version.