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| BILL ANALYSIS |

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| H.B. 2959 |
| By: Springer |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  It has been suggested that certain counties, such as Wilbarger County, would benefit from the authority to impose a county hotel occupancy tax. H.B. 2959 seeks to extend to additional counties the authority to impose such a tax. |
| **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. 2959 amends the Tax Code to authorize the commissioners court of a county with a population of less than 17,000 that borders the Red River and in which at least two U.S. highways cross into Oklahoma to impose a hotel occupancy tax. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2019. |