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| BILL ANALYSIS |

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| H.B. 4152 |
| By: Nevárez |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE** There are concerns regarding the effect of federal government shutdowns on the administration and maintenance of Big Bend National Park. It has been suggested that allowing the use of hotel occupancy tax revenue in the event of such a closure for vital functions such as park maintenance and for protecting the health, safety, and welfare of park visitors would help provide for the park's longevity and overall health. H.B. 4152 seeks to address this issue by providing for the use of such revenue to ensure that the park remains available to the public.  |
| **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. 4152 amends the Tax Code to authorize a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres, if such a national park closes or if the national park's essential visitor operations are significantly curtailed for more than three consecutive days due to a lack of federal appropriation of funding or due to an emergency, to use hotel occupancy tax revenues during the closure of the national park to: * provide for the supplemental collection of waste, sanitation, and to protect the health, safety, and welfare of the park's visitors; and
* provide supplemental guidance and interpretive services for park visitors.

H.B. 4152 prohibits the country from continuing to expend revenue for such purposes if the national park is closed more than 60 days in that fiscal year. The bill authorizes the county to enter into an agreement with a federal agency to facilitate the use of hotel tax revenue under the bill's provisions but prohibits the county from using hotel tax revenue under the bill's provisions in an amount that exceeds annual area hotel revenue attributable to visitors to the national park. |
| **EFFECTIVE DATE** On passage, or, if the bill does not receive the necessary vote, September 1, 2019. |