## **BILL ANALYSIS**

Senate Research Center 86R32296 GRM-D C.S.H.B. 2199
By: King, Tracy O. (Flores)
Natural Resources & Economic Development
5/16/2019
Committee Report (Substituted)

## **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

C.S.H.B. 2199 amends current law relating to the use of municipal hotel occupancy tax revenue in certain municipalities.

## **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

## **SECTION BY SECTION ANALYSIS**

SECTION 1. Amends Section 351.1066(a), Tax Code, to provide that this section (Allocation of Revenue: Certain Municipalities) applies to certain municipalities, including a municipality that is the county seat of a county with a population of at least 8,500 and that county contains part of the Chaparral Wildlife Management Area and a municipality that has a population of not more than 25,000, that contains a cultural heritage museum, and that is located in a county that borders the United Mexican States and the Gulf of Mexico, and to make nonsubstantive changes to this subsection.

SECTION 2. Effective date: September 1, 2019.