

BILL ANALYSIS

H.B. 2272
By: Guillen
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

It has been suggested that the narrow applicability of the exemption from the statutory cap on the county hotel occupancy tax rate for a county that does not have a municipality means that other counties that do not have a municipality are unable to increase their revenue derived from the tax. H.B. 2272 seeks to expand the applicability of the exemption.

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. 2272 amends the Tax Code to exempt a county that borders three counties that each border the United Mexican States from the cap on the county hotel occupancy tax rate for a county that does not have a municipality.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2019.