# **BILL ANALYSIS**

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

## 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.