

## **BILL ANALYSIS**

C.S.H.B. 4158  
By: Zwiener  
Ways & Means  
Committee Report (Substituted)

### **BACKGROUND AND PURPOSE**

It has been suggested that the limitations placed on the use of municipal hotel occupancy tax revenue are too restrictive in certain municipalities that seek to promote and preserve dark skies. C.S.H.B. 4158 seeks to address this issue by authorizing certain municipalities to use that revenue for those purposes.

### **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**

C.S.H.B. 4158 amends the Tax Code to authorize a municipality with a population of less than 2,000 located in a county that is adjacent to the county in which the State Capitol is located and that has a population of either not more than 25,000 or at least 100,000 but not more than 200,000 to use revenue from the municipal hotel occupancy tax for the promotion and preservation of dark skies through construction and maintenance of infrastructure and the purchase and installation of hardware that reduces light pollution and sky glow. The bill requires a municipality that uses municipal hotel occupancy tax revenue for such a purpose to determine the amount of area hotel revenue attributable to dark skies related events and activities for five years after the date the municipality first uses hotel occupancy tax revenue for such a purpose. The bill prohibits such a municipality from spending municipal hotel occupancy tax revenue for such a purpose in a total amount that exceeds that determined amount. The bill prohibits a municipality from spending more than 25 percent of its annual hotel occupancy tax revenue for such a purpose.

### **EFFECTIVE DATE**

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

### **COMPARISON OF ORIGINAL AND SUBSTITUTE**

While C.S.H.B. 4158 may differ from the original in minor or nonsubstantive ways, the following summarizes the substantial differences between the introduced and committee substitute versions of the bill.

The substitute changes the type of municipality to which the authorization to use municipal hotel

occupancy tax revenue for the promotion and preservation of dark skies applies from a municipality that has applied for or received International Dark Sky Community designation to a municipality that meets certain population and location criteria. The substitute includes the purchase and installation of hardware that reduces light pollution and sky glow as authorized uses of the revenue.

The substitute includes a requirement for a municipality that uses hotel occupancy tax revenue for the promotion and preservation of dark skies to determine the amount of area hotel revenue attributable to dark skies related events and activities for a prescribed period. The substitute includes limitations on a municipality's expenditure of that revenue in excess of certain amounts.