

BILL ANALYSIS

H.B. 4228
By: Nevárez
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

There have been calls to provide certain municipalities, such as the City of Alpine, with greater flexibility in the use of revenue derived from the municipal hotel occupancy tax. H.B. 4228 seeks to answer those calls.

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. 4228 repeals Section 351.1035, Tax Code, which provides the required allocation of municipal hotel occupancy tax revenue collected by the largest municipality in a county that borders the United Mexican States and in which there is located a national park of more than 400,000 acres.

EFFECTIVE DATE

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