## **BILL ANALYSIS**

Senate Research Center

S.B. 320 By: Flores Natural Resources & Economic Development 5/22/2019 Enrolled

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

S.B. 320 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 only to certain municipalities, including a municipality with a population of not more than 15,000, rather than not more than 5,000, that is located in a county through which the Frio River flows and an interstate highway crosses, and that has a population of at least 15,000.

SECTION 2. Effective date: upon passage or September 1, 2019.