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| BILL ANALYSIS |

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| H.B. 4441 |
| By: Meyer |
| Ways & Means |
| Committee Report (Unamended) |

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| **BACKGROUND AND PURPOSE**  State law requires counties and municipalities that impose a hotel occupancy tax to submit an annual report to the comptroller of public accounts detailing certain information about the collection of that tax. Transparency could be further improved by requiring additional details to be reported. H.B. 4441 seeks to revise the requirements for the content and submission of these reports. |
| **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. 4441 amends the Tax Code to change the deadline by which a municipality or county that imposes a hotel occupancy tax must make its annual report regarding that tax to the comptroller of public accounts from February 20 to March 1. The bill removes the option for a municipality or county to make the report by providing the comptroller a direct link to, or a clear statement describing the location of, the information required to be reported that is posted on the municipality's or county's website as an alternative to directly submitting the report to the comptroller. The bill authorizes a municipality or county to use a portion of the general hotel occupancy tax revenue for the costs incurred in making and submitting the report, subject to a $1,000 annual cap for a municipality or county with a population of less than 10,000 and a $2,500 annual cap for a municipality or county with a population of 10,000 or more.  H.B. 4441 does the following with respect to the contents of these reports:   * expands the scope of the requirement for a municipality to report the amount and percentage of the general hotel occupancy tax revenue allocated to certain of the statutorily authorized uses during the preceding fiscal year by making the requirement applicable with respect to all authorized uses of municipal hotel occupancy tax revenue for which the municipality used the revenue during the preceding fiscal year; * aligns municipal and county reporting requirements by subjecting counties to the same expanded requirement with respect to the authorized uses of general hotel occupancy tax revenue; and * includes among the information both a municipality and county must report the total general occupancy tax revenue collected in any preceding fiscal year that has not been spent and the amount of that unexpended revenue, if any, that is spent in that municipality's or county's budget for the fiscal year in which the report is due.   H.B. 4441 requires the comptroller to prescribe the form of the required reports not later than January 1, 2024. A municipality or county required to make such a report must submit the 2024 report using the prescribed form. |
| **EFFECTIVE DATE**  On passage, or, if the bill does not receive the necessary vote, September 1, 2023. |