

BILL ANALYSIS

Senate Research Center
89R3222 CJD-F

S.B. 913
By: Blanco
Economic Development
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As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

In 2003, the legislature required Alpine, Texas, to allocate at least 50 percent of its hotel occupancy tax (HOT) to advertising and promotion. The Alpine City Council, through Resolution 2024-07-10, now requests repeal of this requirement to bring the City of Alpine in line with the statutory requirements of other Texas cities. This change will give the City of Alpine the flexibility to expend HOT towards other statutorily allowable projects to better promote local tourism.

S.B. 913 seeks to repeal Section 351.1035 of the Tax Code, thereby removing Alpine's unique HOT allocation restrictions.

As proposed, S.B. 913 amends current law relating to the use of hotel occupancy tax revenue by 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. Repealer: Section 351.1035 (Allocation of Revenue: Certain Municipalities in Border Counties), Tax Code.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: upon passage or September 1, 2025.