

BILL ANALYSIS

H.B. 3052
By: Bonnen, Dennis
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Currently, certain municipalities along the Texas coast receive a percentage of the state's hotel occupancy tax revenue from hotels located in the municipalities to finance beach cleaning and maintenance and erosion management projects. Reports indicate that the Village of Surfside Beach and Quintana, small coastal communities that rely heavily on tourism to support the local economies, continue to experience a high rate of beach erosion that requires aggressive and ongoing renourishment and prevention projects to rebuild and protect the existing beaches. Interested parties observe that the communities would benefit from additional funding for such work to place each community in equal standing with others along the coast that already receive a portion of the tax revenue. H.B. 3052 seeks to provide for the allocation of state hotel occupancy tax revenue to such a municipality to support the upkeep and beautification of beaches.

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. 3052 amends the Tax Code to classify a municipality with a population of less than 10,000 that is located in a county with a population of at least 300,000 that is adjacent to a county with a population of at least 3,000,000 as an "eligible barrier island coastal municipality" for purposes of the allocation of state hotel occupancy tax revenue to certain municipalities.

EFFECTIVE DATE

September 1, 2015.