

BILL ANALYSIS

H.B. 2871
By: Guillen
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties contend that county hotel occupancy tax revenue would be well-spent improving certain county airports to help promote tourism. H.B. 2871 seeks to provide for the use of county hotel occupancy tax revenue for such purpose in certain counties.

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. 2871 amends the Tax Code to authorize a county that has no municipality and that owns an airport to use revenue from a county hotel occupancy tax for general improvement and beautification projects that encourage tourism and for repairs and improvements to the county airport or reimbursement for repairs and improvements to the airport.

EFFECTIVE DATE

On passage, or, if the bill does not receive the necessary vote, September 1, 2017.