

BILL ANALYSIS

S.B. 345
By: West
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Interested parties note that certain municipalities are authorized to use municipal hotel occupancy tax revenue for the payment of certain hotel-related bonds or other obligations. S.B. 345 seeks to grant that authority to certain other municipalities, such as the City of Grand Prairie, to facilitate economic development opportunities for growing cities and regions.

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

S.B. 345 amends the Tax Code to authorize a municipality with a population of 173,000 or more that is located within two or more counties to pledge for the payment of certain hotel-related bonds or other obligations the revenue derived from municipal hotel occupancy tax from a hotel project not owned by or located on land owned by the municipality if the project is located on land that is owned by the federal government and the project is located within 1,000 feet of a convention center facility owned by the municipality.

EFFECTIVE DATE

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