

BILL ANALYSIS

H.B. 1764
By: Guillen
Ways & Means
Committee Report (Unamended)

BACKGROUND AND PURPOSE

Atascosa County is home to the City of Poteet, which boasts the title of the official "Strawberry Capital of Texas" and for more than 70 years has hosted the famous Poteet strawberry festival. However, Atascosa County has far more to offer than just strawberries and has seen increasing tourism in recent years. It has been suggested that if the county constructed a civic center with an arena used for rodeos, livestock shows, and agricultural expositions, the county would see an even greater expansion of tourism and substantially enhance hotel activity in the county. H.B. 1764 seeks to authorize the county to impose a two percent hotel occupancy tax to fund the construction of a civic center.

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. 1764 amends the Tax Code to authorize the commissioners court of a county with a population of less than 60,000 in which an annual strawberry festival is held in a location that is not the county seat to impose a county hotel occupancy tax at a rate capped at two percent of the price paid for a hotel room. The bill restricts the use of revenue from that tax to the construction, enlarging, equipping, improvement, maintenance, repairing, and operation of a civic center with an arena used for rodeos, livestock shows, and agricultural expositions to substantially enhance hotel activity and encourage tourism.

EFFECTIVE DATE

September 1, 2021.