

BILL ANALYSIS

Senate Research Center

H.B. 463
By: Zbranek (Galloway)
Intergovernmental Relations
4-24-97
Engrossed

DIGEST

Currently, Section 352.1033, Tax Code, allows counties bordering the Gulf of Mexico to use up to 50 percent of the hotel occupancy tax for upkeep, improvement, and promotion of their publicly maintained coastal beaches. However, not all coastal counties in Texas have publicly maintained beaches. H.B. 463 would allow coastal counties with no public beaches on the Gulf of Mexico to utilize up to 50 percent of the hotel occupancy tax for the creation, renovation, promotion, and maintenance of parks on waterfronts other than the Gulf Coast.

PURPOSE

As proposed, H.B. 463 outlines provisions regarding hotel occupancy tax revenue of certain counties that border the Gulf of Mexico.

RULEMAKING AUTHORITY

This bill does not grant any additional rulemaking authority to a state officer, institution, or agency.

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 352.1033, Tax Code, to provide that the revenue from a tax imposed under this chapter by a county that borders the Gulf of Mexico authorized to impose the tax by Section 352.006(a)(6) may be used only if the county does not operate a public beach on the Gulf of Mexico, create, renovate, promote, and maintain parks adjacent to bays, rivers, and other navigable waterways. Requires the commissioners' court of a county that borders the Gulf of Mexico to maintain complete and factual financial records of the collection and expenditures of the tax authorized by this section and to make the records available for inspection and review to any person upon written request. Makes conforming changes.

SECTION 2. Provides that this Act applies only to revenue from the hotel occupancy tax imposed under Chapter 352, Tax Code, sent or prepaid to a county.

SECTION 3. Emergency clause.
Effective date: upon passage.