

BILL ANALYSIS

Senate Research Center

S.B. 1935
By: Barrientos
Intergovernmental Relations
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As Filed

DIGEST

Currently, the City of Austin is not eligible to increase the hotel occupancy tax to exceed seven percent of the price paid for a hotel because Austin does not comply with the existing county population requirement. This bill amends the definition of "eligible central municipality" to change the county population requirement from one million to 550,000.

PURPOSE

As proposed, S.B. 1935 sets forth a provision regarding municipal hotel occupancy taxes.

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 351.001, Tax Code, to redefine "eligible central municipality" to mean a municipality with a population of more than 444,000 that is located in a county with a population of 550,000, rather than one million, or more and that has adopted a capital improvement plan for the expansion of an existing convention center facility.

SECTION 2. Effective date: September 1, 1997.

SECTION 3. Emergency clause.