

BILL ANALYSIS

Senate Research Center
76R9592 MXM-F

H.B. 3460
By: Kuempel (Wentworth)
Natural Resources
5/9/1999
Engrossed

DIGEST

In 1987, the legislature authorized the creation of park and recreation districts in counties with river frontage on the Guadalupe and Comal Rivers to provide law enforcement and river cleanup programs. Such districts are authorized to implement a tax on rental of recreational equipment and park services. This bill would limit such a tax to \$1 per person for certain types of rentals and services.

PURPOSE

As proposed, H.B. 3460 sets forth guidelines for the imposition of taxes on certain services in park and recreation districts.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Section 324.099(b), Local Government Code, to provide that the taxes that a park and recreation district (district) is authorized to levy are: a tax imposed on each person who pays \$1 or more for each day to rent certain spaces and equipment, or for each day of recreational guide services, or for initiation or membership fee of a private club or organization that provides water-orientated recreational equipment for use to the member; a tax not greater than \$1 per person for each rental of a kayak intend for use on a river in the district, or for each person using shuttle service in the district if the person is not renting equipment under paragraph (A). Deletes text regarding taxes imposed for the use or possession of camping or picnic space, or for recreational guide of shuttle service, or for fees for membership. Makes a conforming change.

SECTION 2. Amends Chapter 324, Local Government Code, by adding Subchapter Z, as follows:

SUBCHAPTER Z. MISCELLANEOUS PROVISIONS

Sec. 324.901. REQUIREMENTS FOR RENTAL OF WATER-ORIENTED RECREATIONAL EQUIPMENT. Provides that this section only applies to the rental of water-oriented recreational equipment (water equipment) in a district. Prohibits a person younger than 18 years of age from renting water equipment. Sets forth requirements for the authorized renting of water equipment by a person who is at least 18 years of age.

SECTION 3. Effective date: September 1, 1999.
Makes application of this law prospective.

SECTION 4. Emergency clause.