

BILL ANALYSIS

Senate Research Center
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S.B. 1772
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As Filed

DIGEST

In 1987, the 70th Legislature created the Water Oriented Recreation District (WORD) of Comal County to generate revenues for river cleanup in the county resulting from the enormous tourist business on the Guadalupe River. The city of New Braunfels lacks a revenue mechanism for river cleanup within the city limits. S.B. 1772 would use state hotel and motel tax collected in New Braunfels to clean and maintain the Comal and Guadalupe Rivers within the city limits.

PURPOSE

As proposed, S.B. 1772 allocates two percent of the state portion of the hotel and motel tax collected in New Braunfels to clean and maintain the Comal and Guadalupe Rivers.

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 Chapter 156F, Tax Code, by adding Section 156.2512, as follows:

Sec. 156.2512. ALLOCATION OF REVENUE: CERTAIN MUNICIPALITIES LOCATED IN A PARK AND RECREATION DISTRICT. Requires the comptroller to compute the amount of revenue derived from hotel taxes, and issue to the municipality a warrant in that amount, no later than the last day of the month following a calendar quarter. Authorizes a municipality that receives money under this section to use the money only to clean and maintain rivers located within the boundaries of the municipality.

SECTION 2. Emergency clause.
Effective date: upon passage.