

BILL ANALYSIS

Senate Research Center
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C.S.S.B. 1772
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Intergovernmental Relations
4/22/1999
Committee Report (Substituted)

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. C.S.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, C.S.S.B. 1772 allocates one quarter of one 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 the collection of taxes imposed under this chapter at a rate of one quarter of one percent and received from hotels located in a municipality with a population of more than 25,000 located in a county in which a park and recreation district has been created under Chapter 324, Local Government Code, and issue to the municipality a warrant drawn on the general revenue fund in the amount computed under Subdivision (1), 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.

SUMMARY OF COMMITTEE CHANGES

SECTION 1.

Amends Chapter 156F, Tax Code, by adding Section 156.2512, to require the comptroller to compute the amount of revenue derived from the collection of taxes imposed under this chapter at a rate of one quarter of one percent, rather than two percent.