

BILL ANALYSIS

Senate Research Center
76R1269 CBH-F

S.B. 550
By: Lucio
Intergovernmental Relations
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As Filed

DIGEST

Currently, Texas law authorizes only the City of Galveston to use hotel/motel occupation tax for beach cleaning. The tax is intended to be used to promote and develop Texas tourism, which should include the maintenance of beaches to ensure pristine conditions. This bill would allow general-law coastal municipalities to be eligible for 1 percent of the state portion of its motel/hotel tax for beach cleanup.

PURPOSE

As proposed, S.B. 550 allocates state hotel occupancy tax revenue to clean and maintain beaches in certain municipalities.

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 TO CERTAIN MUNICIPALITIES. Requires the comptroller, no later than the last day of the month following a calendar quarter, to compute the amount of revenue derived from the collection of certain taxes and issue to certain eligible municipalities a warrant drawn on the general revenue fund in the amount computed under Subdivision (1). Authorizes any eligible general-law coastal municipality to use money received under this section only to clean and maintain public beaches in that municipality. Defines "eligible general-law coastal municipality" and "clean and maintain."

SECTION 2. Effective date: September 1, 1999.

SECTION 3. Emergency clause.