

BILL ANALYSIS

Senate Research Center

H.B. 2758
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Intergovernmental Relations
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Engrossed

DIGEST AND PURPOSE

Current law prohibits a county hotel occupancy tax from exceeding seven percent of the hotel room price but provides several exceptions which limit the tax to as low as two percent of the hotel room price. H.B. 2758 authorizes Jefferson County to impose a hotel occupancy tax and sets the rate of the tax.

RULEMAKING AUTHORITY

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

SECTION BY SECTION ANALYSIS

SECTION 1. Amends Section 352.002(d), Tax Code, to provide that this subsection does not apply to a county authorized by Subsection (a)(6) to impose the tax that has a population of more than 200,000 and borders the Neches River.

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsection (f), to prohibit the tax rate in a county that borders the Gulf of Mexico, has a population of more than 200,000, and borders the Neches River from exceeding two percent of the price paid for a room in a hotel in the county.

SECTION 3. Effective date: upon passage or September 1, 2001.