

BILL ANALYSIS

Senate Research Center
77R9172 T

S.B. 1315
By: Staples
Intergovernmental Relations
4/16/2001
As Filed

DIGEST AND PURPOSE

Current statutes allow revenue from the municipal hotel occupancy tax to be used for certain specific purposes. As proposed, S.B. 1315 extends the authorized use of the tax to the promotion and event costs associated with sporting events whose principal participants are primarily tourists to the area and whose presence in the community will enhance hotel and motel activities.

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 351.101(a), Tax Code, to add to the list of purposes for which revenue from the municipal hotel occupancy tax may be used the promotion and event costs associated with sporting events whose principal participants are primarily tourists to the area and whose presence in the community will enhance hotel and motel activities.

SECTION 2. Effective date: upon passage or September 1, 2001.