

**BILL ANALYSIS**

Senate Research Center  
78R10936 SMJ-D

H.B. 2162  
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Intergovernmental Relations  
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Engrossed

**DIGEST AND PURPOSE**

Current Texas law authorizes certain counties to impose a hotel occupancy tax. H.B. 2162 extends the hotel occupancy taxing ability to a county with a population of 21,000 or less that borders the Neches River and in which there is located a national preserve.

**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 Sections 352.002(a) and (d), Tax Code, as follows:

- (a) Creates a new Subdivision (17) to authorize a county with a population of 21,000 or less that borders the Neches River and in which there is located a national preserve, to impose a county hotel occupancy tax. Deletes the words “the Republic of” in reference to Mexico from Subdivision (2). Makes a nonsubstantive change.
- (d) Makes a conforming change.

SECTION 2. Effective date: upon passage or September 1, 2003.