

BILL ANALYSIS

Senate Research Center
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H.B. 3282
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Engrossed

DIGEST AND PURPOSE

Current Texas law allows certain counties to impose hotel occupancy taxes. H.B. 3282 creates a tax on hotel and motel rooms, not to exceed two percent of the price paid for the room, in a county with a population of more than 45,000 but less than 75,000, that borders Mexico and borders or contains a portion of Falcon Lake.

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(a), Tax Code, to authorize the commissioners courts of certain counties by the adoption of an order or resolution to impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping, including a county that has a population of more than 45,000 and less than 75,000, that borders the United Mexican States, and that borders or contains a portion of Falcon Lake. Replaces references to the "Republic of Mexico" with the "United Mexican States" when making a reference to the Texas border.

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsection (g), to prohibit the tax rate in a county authorized to impose the tax under Section 352.002(a)(17) from exceeding two percent of the price paid for a room in a hotel.

SECTION 3. Effective date: upon passage or September 1, 2003.