

BILL ANALYSIS

Senate Research Center

S.B. 1466
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DIGEST AND PURPOSE

Currently, Chapter 352, Tax Code, governs hotel occupancy taxes imposed by counties and authorizes a county to impose a hotel occupancy tax but does not permit the county to use the proceeds to acquire construct, impose, or own convention center hotels. As proposed, S.B. 1466 modifies Chapter 352, Tax Code, to permit populous counties to use the proceeds of the county hotel occupancy tax for the acquisition, construction, or improvement of hotels owned by the county or a non-profit local government corporation sponsored by the county.

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 Subdivision (2), Section 352.001, Tax Code, to redefine “convention center facilities” or “convention center complex.”

SECTION 2. Amends Section 352.101(a), Tax Code, to authorize the revenue from a tax imposed under this chapter by a county having a population of more than 3.3 million to be used only for certain purposes.

SECTION 3. Amends Section 1477.302, Government Code, as follows:

Sec. 1477.302. **AUTHORITY FOR VISITOR OR TOURIST ATTRACTIONS.** (a) Authorizes a county to establish, acquire, lease as lessor or lessee, construct, improve, enlarge, equip, repair, operate, or maintain certain entities.

(b) Defines “convention center facilities” and “convention center complex.”

SECTION 4. Effective date: upon passage or September 1, 2003.