

## **BILL ANALYSIS**

Senate Research Center  
78R9659 SMJ-F

C.S.S.B. 1466  
By: Lindsay  
Intergovernmental Relations  
5/1/2003  
Committee Report (Substituted)

### **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. C.S.S.B. 1466 modifies Chapter 352, Tax Code, to permit certain 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 352.003, Tax Code, by adding Subsection (g), to prohibit a county, municipality, or political subdivision of the state, notwithstanding any other law, from adopting or levying an additional hotel occupancy tax in a county with a population of 3.3 million or more if as a result of the adoption or levy of the tax the combined rate of all hotel occupancy taxes imposed by the state, the county, a municipality, or a political subdivision would exceed 17 percent at any location within the county.

SECTION 3. Amends Subsection (a), Section 352.101, 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 4. Amends Section 1477.302, Government Code, as follows:

Sec. 1477.302. AUTHORITY FOR VISITOR OR TOURIST ATTRACTIONS. (a)  
Defines “convention center facilities” and “convention center complex.”

(b) Authorizes a county to establish, acquire, lease as lessor or lessee, construct, improve, enlarge, equip, repair, operate, or maintain certain entities.

SECTION 5. Effective date: upon passage or September 1, 2003.