

BILL ANALYSIS

Senate Research Center
78R3763 DAK-F

S.B. 386
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DIGEST AND PURPOSE

Current law authorizes certain coastal municipalities to use hotel occupancy taxes to clean and maintain public beaches in the municipality. As proposed, S.B. 386 specifies that the hotel occupancy tax applies to those coastal municipalities located on an island bordering the Gulf of Mexico.

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 351.1055(b), Tax Code, to add new language to existing text to further define certain coastal municipalities regarding the use of municipal hotel tax revenue collected by those municipalities.

SECTION 2. Amends Section 351.107(e), Tax Code, to make a conforming change.

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