

## **BILL ANALYSIS**

Senate Research Center  
79R8793 KLA-D

H.B. 1773  
By: Miller (Averitt)  
Intergovernmental Relations  
5/19/2005  
Engrossed

### **AUTHOR'S/SPONSOR'S STATEMENT OF INTENT**

Currently, counties, as well as some cities, are authorized to impose a hotel occupancy tax. In some instances this imposes double taxation upon the hotels.

H.B. 1773 removes the authority from Somervell County, allowing that county to opt out of imposing the tax upon cities within its jurisdiction.

### **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 and reenacts Section 352.002(a), Tax Code, as amended by Chapters 64, 637, 741, 1097, and 1108, Acts of the 78th Legislature, Regular Session, 2003, to make nonsubstantive and conforming changes.

SECTION 2. Amends and reenacts Section 352.002(d), Tax Code, as amended by Chapters 64, 1097, and 1108, Acts of the 78th Legislature, Regular Session, 2003, to provide that this subsection does not apply to a county authorized by Subsection (a)(9) to impose the tax that has a population of more than 9,000. Makes nonsubstantive and conforming changes.

SECTION 3. Effective date: upon passage or September 1, 2005.