

BILL ANALYSIS

Senate Research Center
80R13643 MXM-F

H.B. 3132
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Intergovernmental Relations
5/9/2007
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

The Brazos County Commissioners Court adopted a resolution requesting that the Texas Legislature allow for a two percent county occupancy tax for Brazos County. H.B. 3132 applies the tax and describes its manner of use to a county with a population of over 150,000 that is bordered by both the Brazos River and the Navasota River.

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, Tax Code, by adding Subsection (f) to authorize the commissioners court of a county that has a population of 150,000 or more and that is bordered by the Brazos and Navasota Rivers to impose a tax as provided by Subsection (a). Provides that this subsection expires September 1, 2015.

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsection (h) to prohibit the tax rate in a county authorized to impose the tax under Section 352.002(f) from exceeding two percent of the price paid for a room in a hotel. Provides that this subsection expires September 1, 2015.

SECTION 3. Amends Subchapter B, Chapter 352, Tax Code, by adding Section 352.1034, as follows:

Sec. 352.1034. USE OF REVENUE AND RELATED ISSUES: MID-SIZED COUNTY BORDERING BRAZOS AND NAVASOTA RIVERS. (a) Provides that this section applies only to a county authorized to impose a tax by Section 352.002(f).

(b) Requires the county to spend at least 45 percent of the revenue from the tax on marketing projects that directly promote tourism, hotel, and convention activity.

(c) Requires the county to produce an annual report indicating the tourism, hotel, and convention activity attributable to events held at facilities that receive money from the tax.

(d) Requires the county to create an advisory committee to oversee spending of the tax. Requires the committee to include at least two representatives from the hotel industry.

(e) Provides that this section expires September 1, 2015.

SECTION 4. Effective date: upon passage or September 1, 2007.