

BILL ANALYSIS

Senate Research Center
80R1095 CBH-D

S.B. 213
By: Fraser
Intergovernmental Relations
2/8/2007
As Filed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Under current law, the hotel occupancy tax may only be imposed by a county that borders Lake Buchanan with a population of 34,000 or more. This bill will allow all counties that border Lake Buchanan to impose the hotel occupancy tax under Section 352.002, Tax Code.

As proposed, S.B. 213 extends the hotel occupancy taxing ability to all counties that border Lake Buchanan.

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(a), Tax Code, as follows:

- (a) Authorizes the commissioners court of a county that borders Lake Buchanan to impose a county hotel occupancy tax. Deletes existing text requiring that the county have a population of 34,000 or more.

SECTION 2. Amends Section 352.003(g), Tax Code, as follows:

- (g) Prohibits the tax rate in a county authorized to impose the tax under Section 352.002(a)(18), rather than Section 352.002(a)(17), from exceeding two percent of the price paid for a room in a hotel.

SECTION 3. Effective date: upon passage or September 1, 2007.