

BILL ANALYSIS

Senate Research Center
81R2587 CBH-D

H.B. 1275
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Intergovernmental Relations
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Washington County currently is not authorized to impose a hotel occupancy tax. The county, if authorized to impose such a tax, would use the tax revenue to increase tourism in the area, including sponsoring annual events to attract tourists. This bill has received a resolution of support from the county's commissioners court.

H.B. 1275 allows Washington County to impose a hotel occupancy tax only on establishments on which a hotel occupancy tax is not currently imposed by the City of Brenham.

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 (i), as follows:

(i) Authorizes the commissioners court of a county in which the Declaration of Independence of the Republic of Texas was signed in 1836 to impose a tax as provided by Subsection (a) (relating to a municipality by ordinance imposing a tax on a person who pays for the use or possession of a room that is in a hotel). Provides that a tax imposed under this subsection does not apply to a hotel located in a municipality that imposes a tax under Chapter 351 (Municipal Hotel Occupancy Taxes) applicable to the hotel.

SECTION 2. Effective date: upon passage or September 1, 2009.