

BILL ANALYSIS

Senate Research Center
81R22511 JE-D

H.B. 3136
By: Gallego (Uresti)
Intergovernmental Relations
5/18/2009
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

H.B. 3136 relates to the purposes for which certain counties may use local hotel occupancy tax revenue.

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 Subchapter B, Chapter 352, Tax Code, by adding Section 352.110, as follows:

Sec. 352.110. USE OF REVENUE; CERTAIN COUNTIES LOCATED WHOLLY IN EDWARDS AQUIFER AUTHORITY. Authorizes a county authorized to impose a tax by Section 352.002(a)(15) (relating to a county that has a population of 28,000 or less, has no more than four municipalities, and that is located wholly in the Edwards Aquifer Authority) to use the revenue from the tax only as follows:

- (1) 75 percent of the revenue for the promotion of tourism and lodging; and
- (2) notwithstanding Section 352.1015 (Use of Revenue: General Provisions), 25 percent of the revenue for the removal of trash and litter in the state-owned rivers and riverbeds located within the boundaries of the county, and the provision and maintenance of litter containers on or adjacent to state-owned rivers and riverbeds primarily used by lodging guests and located within the boundaries of the county.

SECTION 2. Makes application of this Act prospective.

SECTION 3. Effective date: September 1, 2009.