

BILL ANALYSIS

Senate Research Center
84R10498 GRM-F

H.B. 2019
By: Craddick (Seliger)
Natural Resources & Economic Development
5/17/2015
Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

Across the state numerous county commissioner courts, including Midland County, have been authorized to collect a hotel occupancy tax on room rental revenue from a hotel or motel in the county. Midland County's population has changed, causing the county to become ineligible for its previously authorized collection of the hotel occupancy tax. H.B. 2019 fixes the population bracket, increasing the population size from 125,000 to 150,000.

H.B. 2019 amends current law relating to the authority of certain counties to impose a hotel occupancy tax.

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-1), Tax Code, as follows:

(a-1) Authorizes the commissioners court of a county in which an airport essential to the economy of the county is located, in addition to the counties described by Subsection (a) (authorizing the commissioners court of counties as set forth, to impose a certain tax by the adoption of an order or resolution), to by the adoption of an order or resolution impose a tax on a person who, under a lease, concession, permit, right of access, license, contract, or agreement, pays for the use or possession or for the right to the use or possession of a room that is in a hotel, costs \$2 or more each day, and is ordinarily used for sleeping. Provides that, for the purposes of this subsection, an airport is considered to be essential to the economy of a county only if the airport is a commercial-service international airport within Class C airspace and is located in a county and owned by a municipality each having a population of less than 150,000, rather than a population of less than 125,000.

SECTION 2. Effective date: upon passage or September 1, 2015.