

BILL ANALYSIS

Senate Research Center
85R24393 ADM-D

H.B. 3181
By: Springer (Estes)
Natural Resources & Economic Development
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Engrossed

AUTHOR'S / SPONSOR'S STATEMENT OF INTENT

According to interested parties, the commissioners courts of certain counties, such as Cooke County, have adopted resolutions seeking legislative authority to levy a county hotel occupancy tax to be used as prescribed by current law for the betterment of the county. H.B. 3181 provides that authority.

H.B. 3181 amends the Tax Code to authorize the commissioners court of a county that has a population of less than 100,000 and that borders Lake Ray Roberts to impose a county hotel occupancy tax at a rate of no more than two percent of the price paid for a room in a hotel. The bill authorizes revenue from the tax to be used for any purpose described by certain statutory provisions relating to the use of county hotel occupancy tax revenue in populous counties.

H.B. 3181 amends current law relating to authorizing certain counties to impose a hotel occupancy tax and to the purposes for which that tax revenue may be used.

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 (x), to authorize the commissioners court of a county that has a population of less than 100,000 and that borders Lake Ray Roberts to impose a tax as provided by Subsection (a) (relating to authorizing the commissioners courts of certain counties to impose a tax on a certain person).

SECTION 2. Amends Section 352.003, Tax Code, by adding Subsection (u), to prohibit the tax rate in a county authorized to impose the tax under Section 352.002(x) from exceeding two percent of the price paid for a hotel room.

SECTION 3. Amends Subchapter B, Chapter 352, Tax Code, by adding Section 352.113, as follows:

Sec. 352.113. USE OF REVENUE: CERTAIN COUNTIES BORDERING LAKE RAY ROBERTS. Authorizes the revenue from a tax imposed under this chapter (County Hotel Occupancy Taxes) by a county authorized to impose the tax under Section 352.002(x) to be used for any purpose described by Section 352.101(a) (relating to authorizing the revenue from a tax imposed by a certain county to be used for certain purposes), in addition to the purposes authorized by this chapter.

SECTION 4. Effective date: upon passage or September 1, 2017.